Statistics of British India
for 1906-07 and preceding years
to 1911-12 and preceding years
Vol. 8
Local Funds
including Statistics relating to Municipal
Local Boards and Port Trusts.
(Issues 1 - 6)

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OF THE
ROYAL ASIATIC SOCIETY.
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STATISTICS OF BRITISH INDIA

For 1906-07 and preceding years

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities and Local Boards

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LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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NOTICE

The two annual publications of this Department, known as Financial and Commercial Statistics and Judicial and Administrative Statistics of British India, have been amalgamated, and split up, for greater convenience of handling and earlier issue, into nine parts. This is the first issue in this amalgamated form.

STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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MUNICIPALITIES

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(Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations)

There were 750 Municipalities in India in the year 1906-07, containing a total resident population of over 16 million people within their limits. This figure represents 7 per cent of the total population of British India. 574 of these Municipalities had a population of less than 20,000, and 176 a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to nearly 17 per cent. Excluding British Baluchistan, this percentage is lowest in Eastern Bengal and Assam where it amounts to only 2 per cent. In the other Provinces the population within Municipal limits varies from 6 to 10 per cent of the total population.

The average size of the Municipalities varies in the principal Provinces from about 12,000 in Eastern Bengal and Assam to nearly 40,000 in Madras. In the Panjab and the Central Provinces including Berar the average is about 15,000. In Bombay and Burma it is about 20,000. In Bengal it is nearly 25,000 and in the United Provinces nearly 35,000.

Elected members are nearly one half (49 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 37 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal, excluding Calcutta, the Panjab, and the Central Provinces, including Berar. They are between 49 and 50 per cent in Calcutta and in the Municipalities of Eastern Bengal and Assam. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 13 per cent of the total number of members of the Municipalities in Burma excluding Rangoon. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of more than 3 to 1. The preponderance is greatest in the city of Bombay where over 91 per cent of the members are non-officials.

Eighty-seven per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Calcutta where they represent 45 per cent. In the Panjab and in the Municipalities of Bombay, excluding Bombay city, more than 90 per cent of the total number of members are natives.

Generally speaking the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide 39·7 per cent of the total income (*i.e.*, excluding receipts credited to the head "Extraordinary and Debt") of ₹5,52,00,000. Of the others only 11 have an annual income of over ₹5,00,000. The average income of all Municipalities other than the four mentioned above is only ₹44,631. It is highest in the United Provinces (₹74,000) and lowest in Eastern Bengal and Assam (₹23,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income:

	Income (in lakhs of rupees)	Percentage to total income
Octroi (net)	121·31	21·9
House and land tax	115·88	21
Water rate	61·13	11·1
Conservancy tax	38·33	6·9
Vehicles and animals	16·75	3·1
Tolls on roads and ferries	13·42	2·5
Professions and trades	12·54	2·4
Lighting rate	9·29	1·6
Other taxes	20·1	3·6
Revenue derived from municipal property and powers apart from taxation	90·14	16·3
Grants, Contributions, and Miscellaneous	53·17	9·6

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the North-West Frontier Province where it represents 68 per cent of the total income of the Municipalities. In the Panjab it represents 60 per cent, in the United Provinces 51 per cent, in Bombay (excluding Bombay city) 35 per cent, and in the Central Provinces, including Berar, nearly 39 per cent. It is also levied in Bombay city where it produced 18 per cent of the total income. It is not levied elsewhere except in that portion of the Sambulpore District which was transferred in 1905 from the Central Provinces to Bengal.

In Bengal, Madras, Eastern Bengal and Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, more than half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was R2·4 in 1906-07, but it varies greatly in different areas, thus :

	1906-07		1906-07
City of Bombay	10·69	Burma	1·7
Rangoon	8·62	United Provinces of Agra and Oudh	1·53
Calcutta	7·56	Central Provinces, including Berar	1·53
City of Madras	2·61	Eastern Bengal and Assam	1·37
North-West Frontier Province	2·29	Bengal	1·36
Presidency of Bombay	1·88	Presidency of Madras	1·18
Panjab	1·75	Coorg	·99

The total expenditure of the Municipalities, excluding that debited to the head "Extraordinary and Debt," amounted to R5,65,00,000 in 1906-07. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces:

	Conservancy	Public Works, including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Calcutta	18·1	11·3	9·8	20·07	8·4	17·6	7·7	1·7	·3
Bombay	20·7	12·7	7·2	24·2	8·2	4·6	9·03	1·4	1·7
Rangoon	15·3	15·4	6·4	13·4	10·8	16·8	2·9	1·9	4·4
Madras	21·2	12·9	9·7	13·7	18·05	3·9	4·01	3·6	2·9
Bengal (excluding Calcutta)	28·2	13·3	9	3·3	7·8	7·8	7·02	11·8	3·2
Bombay (excluding Bombay city)	19·6	11·9	11·4	·4	5	10·2	5·5	6·1	17·3
Burma (excluding Rangoon)	14·5	18·04	9·9	3·1	·3	3·5	6·7	13·6	4·8
Madras (excluding Madras city)	22·6	16·5	8·6	2·9	1·9	8·5	4·04	11·04	11·6
United Provinces	19·8	12·1	11.8	5·8	12·3	13·9	4·2	2·8	4·4
Central Provinces, including Berar	21·1	11·3	12·5	15·1	4·8	9·2	3·02	5·2	12·1
Panjab	12·08	10·02	15·8	4·05	8·09	8·7	13·8	10·06	8·3
Eastern Bengal and Assam	33·8	20·6	8·1	·5	3·2	6·9	4·7	10·6	4·08
TOTAL FOR INDIA	19·8	13·05	10·1	10·6	7·7	10·1	7	5·5	5·7

The cities of Calcutta, Bombay, Madras, and Rangoon have a net indebtedness greater than their income in 1906-07. In other cases the net indebtedness is less than the income of that year. Figures for the United and the Central Provinces are not available, but the following statement shews the

MUNICIPALITIES—*concluded*

proportion of the net indebtedness to the income of 1906-07 in other provinces:

	Net indebtedness 1906-07	Total income excluding "Extraordinary and Debt" 1906-07	Proportion of net indebtedness to total income
	₹	₹	
Calcutta	3,52,74,712	73,68,451	4·8 to 1
Bombay	4,31,95,351	93,64,288	4·6 „ 1
Rangoon	96,84,080	30,03,564	3·2 „ 1
Madras	49,35,316	21,74,847	2·2 „ 1
Panjab	52,28,116	54,08,169	·9 „ 1
Bengal (excluding Calcutta)	36,36,153	42,46,298	·9 „ 1
Madras (excluding Madras city)	23,80,054	35,29,548	·7 „ 1
Burma (excluding Rangoon)	24,79,478	30,42,038	·7 „ 1
Bombay (excluding Bombay city)	25,56,308	61,56,711	·4 „ 1
Eastern Bengal and Assam	93,676	11,75,426	·08 „ 1
North-West Frontier Province	19,665	5,25,999	·03 „ 1

NOTIFIED AREAS

In the Panjab, the United Provinces, Burma, Bombay, the Central Provinces, and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1906-07:

	Number of Notified Areas	Income	Expenditure
		₹	₹
Burma	16	3,35,302	3,05,944
United Provinces	17	93,169	81,505
Panjab	52	1,01,299	88,202
North-West Frontier Province	3	18,852	17,845
Bombay	7	2,319	1,834
Central Provinces	4	20,954	17,427
TOTAL	99	5,71,895	5,12,757

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1902-03 to 1906-07

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
Burma (excluding Rangoon)	1902-03	41	668,364	535	170	270	95	299	336	154	381
	1903-04	40	662,110	518	161	262	95	191	327	148	370
	1904-05		664,914	512	159	261	92	185	327	145	367
	1905-06	42	682,626	530	164	276	90	190	340	146	384
	1906-07	43	688,929	537	168	298	71	190	347	145	392
Rangoon	1902-03	1	221,160	25	...	7	18	3	22	11	14
	1903-04										
	1904-05										
	1905-06										
	1906-07										
Eastern Bengal and Assam	1902-03	14	94,982	141	21	69	51	47	94	27	114
	1903-04			141	24	70	47	50	91	30	111
	1904-05			140	23	69	48	53	87	30	110
	1905-06	49†	624,796	646	65	259	322	139	507	67	579
	1906-07	50	626,625								
Bengal (excluding Calcutta)	1902-03	157	2,842,208	2,198	110	937	1,152	327	1,871	264	1,934
	1903-04	161	2,871,249	2,236	128	948	1,160	336	1,900	261	1,975
	1904-05	161	2,874,533	2,217	133	947	1,137	352	1,865	259	1,958
	1905-06	128†	2,354,856	1,745	100	758	887	244	1,501	228	1,517
	1906-07	128	2,366,388	1,737	131	714	892	252	1,485	243	1,494
Calcutta	1902-03	1	808,969	51	1	25	25	10	41	27	24
	1903-04							10	41	24	27
	1904-05		847,796					12	39	28	23
	1905-06							13	38		
	1906-07										
United Provinces of Agra and Oudh	1902-03	104	3,235,449	1,396	157	206	1,033	329	1,067	266	1,130
	1903-04		3,221,658	1,395	170	195	1,030	345	1,050	267	1,128
	1904-05		3,111,583	1,249	155	155	939	295	954	238	1,011
	1905-06	89*	3,110,254		156	154		301	948	235	1,014
	1906-07		3,115,345	1,217	144	136	937	266	951	211	1,006
Ajmer-Merwara	1902-03	3	102,820	52	1	19	32	18	34	9	43
	1903-04				2		31	20	32		43
	1904-05			51		14	31	19	32	10	41
	1905-06			53	6	15	32	8	45	11	42
	1906-07		165,930					10	43		
Panjab	1902-03	137	2,088,661	1,488	229	469	790	274	1,214	98	1,390
	1903-04		2,087,529	1,500	228	493	779	278	1,222	97	1,403
	1904-05	138	2,086,316	1,508	240	497	771	289	1,219	102	1,406
	1905-06		2,086,512	1,511	243	500	768	294	1,217	103	1,408
	1906-07		2,089,811	1,476	243	515	718	296	1,180	107	1,369
North-West Frontier Province	1902-03	10	186,375	162	50	112	...	51	111	23	139
	1903-04										137
	1904-05										137
	1905-06		164,571	161				50	112	25	136
	1906-07		164,691		49			49		22	139
British Baluchistan	1902	1	13,517	14	6	8	...	6	8	5	9
	1903									6	8
	1904								7		8
	1905			13	5	8		9	10	8	11
	1906-07			19	8	11		8	11	9	10

† The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam
* Fifteen municipalities were converted into "Notified areas" in 1904-05

No. 1—*continued*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1902-03 to 1906-07—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
Bombay (excluding Bombay city)	1902-03	166	2,376,275	2,277	470	923	884	619	1,658	182	2,095
	1903-04	165	2,380,748	2,252	473	898	881	603	1,649	182	2,070
	1904-05	163	2,367,418	2,228	468	876	884	597	1,631	190	2,038
	1905-06	162	2,363,369	2,209	462	872	875	586	1,623	189	2,020
	1906-07	161	2,360,183	2,198	483	846	869	588	1,610	180	2,018
City of Bombay	1902-03	1	776,006	72	...	16	56	7	65	12	60
	1903-04										
	1904-05							6	66	15	57
	1905-06									17	55
	1906-07										
Central Provinces and Berar	1902-03	46	701,730	576	20	158	398	126	450	62	514
	1903-04	58	883,833	755	23	262	470	180	575	87	668
	1904-05		883,579	757	27	264	466	182	575	82	675
	1905-06		882,688	756	15	281	460	180	576	88	668
	1906-07			759	22	281	456	184	575	81	678
Hyderabad Assigned Districts	1902-03	12	201,982	179	...	107	72	55	124	28	151
Madras (excluding Madras city)	1902-03	60	1,903,890	938	65	426	447	213	725	160	778
	1903-04		1,915,365	944	68	426	450	208	736	172	772
	1904-05		1,907,102	925	68	421	436	209	716	163	762
	1905-06		1,915,208	905	70	415	420	211	694	159	746
	1906-07		1,916,853	940	69	410	461	197	743	157	783
City of Madras	1902-03	1	509,346	33	1	8	24	10	23	8	25
	1903-04							9	24	7	26
	1904-05			37	1	16	20	11	26	13	24
	1905-06							10	27	14	23
	1906-07										
Coorg	1902-03	5	15,249	57	18	32	7	18	39	5	52
	1903-04										
	1904-05							20	37	6	51
	1905-06					30	9	19	38		
	1906-07										
Total	1902-03	760	16,746,983	10,194	1,319	3,790	5,085	2,312	7,882	1,343	8,851
	1903-04	763	16,750,916	10,207	1,353	3,780	5,074	2,315	7,892	1,345	8,862
	1904-05	746	16,662,696	10,004	1,354	3,717	4,933	2,289	7,715	1,324	8,680
	1905-06	749	16,670,774	10,026	1,358	3,746	4,922	2,262	7,764	1,334	8,692
	1906-07	750	16,760,517	9,985	1,408	3,691	4,886	2,230	7,735	1,309	8,676

NOTE—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

MUNICIPALITIES

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1902-03 to 1906-07

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	1,20,92,014	1,16,78,730	1,40,63,460	1,53,11,634	1,58,83,649
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	70,76,114	68,93,901	79,35,921	73,68,548	68,85,236
II—Animals for slaughter	4,85,202	5,15,999	5,39,282	5,91,901	5,89,222
III—Fuel and articles for lighting and washing	7,08,439	7,31,820	8,05,736	7,37,074	6,35,181
IV—Building materials	6,69,622	6,89,231	7,95,498	8,66,258	8,53,744
V—Drugs, gums, and spices	4,81,262	4,48,068	4,82,169	4,79,830	4,87,333
VI—Tobacco	5,46,666	5,13,340	5,35,978	5,49,138	5,24,535
VII—Cloth	12,76,589	17,99,945	19,78,238	18,87,784	15,72,977
VIII—Metals	3,28,596	3,87,259	3,99,266	4,21,475	5,25,382
Total	1,16,15,327	1,20,52,093	1,31,57,404	1,29,38,276	1,21,30,893
Tax on houses and lands	99,25,548	1,04,22,579	1,09,15,216	1,11,71,278	1,15,88,466
„ „ animals and vehicles	14,69,880	15,59,133	16,28,210	16,74,876	16,75,110
„ „ professions and trades	10,36,285	11,17,052	11,82,561	12,14,847	12,54,122
Tolls (on roads and ferries)	11,56,737	12,11,123	12,49,279	13,05,545	13,41,554
Water rate	47,20,664	49,67,711	52,57,705	56,48,242	61,12,600
Lighting rate	7,84,792	8,06,241	8,42,070	8,93,922	9,28,752
Conservancy (including scavenging and latrine rates)	30,88,672	32,58,297	34,40,113	35,16,580	38,33,535
Other taxes	11,58,666	11,74,505	12,04,432	12,11,374	13,15,205
TOTAL MUNICIPAL RATES AND TAXES	3,49,56,571	3,65,68,734	3,88,76,990	3,95,75,424	4,01,80,237
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,58,739	2,72,506	2,71,124	2,78,090	2,87,562
„ hackney carriages	1,41,384	1,41,852	1,43,818	1,57,171	1,53,941
„ licenses for the sale of spirits and drugs	1,43,902	1,45,557	1,44,463	1,45,905	1,44,328
„ other sources	79,249	95,629	1,05,851	1,13,182	1,09,521
TOTAL	6,23,274	6,55,544	6,65,256	6,94,348	6,95,352
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	11,28,769	11,45,738	12,49,806	13,61,184	13,94,788
Sale proceeds of lands and produce of lands, etc.	6,30,026	5,66,741	7,93,405	8,42,929	10,00,683
Conservancy receipts (other than taxes and rates)	5,61,780	6,29,449	5,72,893	6,00,084	6,47,082
Fees and revenue from educational institutions	5,76,449	5,87,631	5,72,549	4,96,165	5,07,476
„ „ „ „ medical „	61,115	58,837	58,830	56,525	64,984
„ „ „ „ markets and slaughter-houses	28,15,894	29,09,833	30,93,538	35,64,152	34,05,771
„ „ „ „ tramways	1,34,367	1,03,538	1,06,570	1,16,773	1,45,290
Other fees	8,53,814	9,03,508	9,89,846	10,15,228	10,67,016
Fines under municipal and other Acts	3,13,776	3,29,207	4,10,751	3,29,786	3,39,654
Interest of Investments—					
For general purposes	4,55,886	4,92,854	5,59,077	6,49,386	4,05,005
„ educational purposes	5,878	6,096	6,402	6,972	5,788
„ medical purposes	34,242	36,643	34,386	31,083	30,117
Premium on loans	13,265	1,18,407	1,41,475	97,364	104
TOTAL	75,85,261	78,88,482	85,89,528	91,67,631	90,13,758
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	5,55,173	11,42,123	14,15,507	10,40,427	14,00,302
„ educational purposes	4,20,824	4,95,452	5,54,536	4,68,748	4,87,101
„ medical purposes	3,86,004	1,49,919	3,77,454	2,85,616	4,06,309
From Local Funds—					
For general purposes	4,47,692	2,76,918	2,27,453	2,53,887	2,28,354
„ educational purposes	1,09,479	1,20,036	96,657	1,23,793	1,25,559
„ medical purposes	3,16,462	3,52,181	3,47,417	3,57,903	4,26,563
From other sources—					
For general purposes	95,945	1,30,707	84,686	1,18,465	2,24,462
„ educational purposes	22,502	23,555	30,695	39,590	30,378
„ medical purposes	1,37,375	1,66,717	1,46,222	2,05,861	1,29,059
TOTAL	24,91,456	28,57,608	32,80,627	28,94,290	34,58,087
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	3,21,817	2,96,632	3,30,618	3,32,091	3,17,538
Other items	12,54,907	13,17,243	16,04,982	14,27,569	15,41,175
TOTAL	15,76,724	16,13,875	19,35,600	17,59,660	18,58,713
TOTAL INCOME	4,72,33,286	4,95,84,243	5,33,48,001	5,40,91,353	5,52,06,147
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	95,36,790	1,26,47,675	83,47,546	1,03,76,876	67,39,740
Loans—					
From Government	13,77,625	20,06,488	16,02,855	24,28,365	24,50,493
Raised in the market from private individuals	71,74,700	97,36,500	66,71,523	42,22,750	25,24,900
Realisations of sinking fund for repayment of loans	7,44,803	9,48,944	16,08,883	79,000	5,73,058
Advances—					
Permanent	16,242	7,238	24,554	13,546	20,128
Other	55,98,793	27,55,410	26,71,018	42,73,304	39,74,409
Deposits	55,00,398	2,09,99,779	1,87,38,052	1,85,41,747	1,62,08,793
TOTAL	3,99,49,746	4,91,02,161	3,96,64,431	3,99,35,588	3,24,91,515
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	8,71,83,032	9,86,86,404	9,30,12,432	9,40,26,941	8,76,97,662
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	9,92,75,046	11,03,65,134	10,70,75,892	10,93,38,575	10,35,81,311
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·98	2·09	2·23	2·3	2·4
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·73	2·86	3·1	3·17	3·39

NOTE.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year, owing to rectifications of the past year's accounts without complete revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in BURMA *(excluding* RANGOON*), in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	6,80,079	7,09,470	9,99,221	6,80,955	8,99,789
MUNICIPAL RATES AND TAXES—					
Octroi: Total	...	...	...	...	...
Tax on houses and lands	5,37,115	5,61,505	5,51,463	5,86,863	5,70,859
„ „ animals and vehicles	49,180	56,008	40,465	55,446	48,288
„ „ professions and trades	...	10	10,548	...	...
Tolls (on roads and ferries)	1,46,945	1,46,468	1,46,554	1,65,851	1,71,789
Water rate	58,388	1,06,714	93,864	93,324	1,04,751
Lighting rate	1,00,639	1,06,494	1,12,832	1,17,309	1,18,626
Conservancy (including scavenging and latrine rates)	85,284	1,10,183	1,20,561	1,31,683	1,53,698
Other taxes	...	...	...	...	...
TOTAL MUNICIPAL RATES AND TAXES	9,77,551	10,87,382	10,78,876	11,50,476	11,68,011
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	17,045	17,705	18,001	16,916	15,968
„ hackney carriages	20,582	23,548	22,705	18,964	17,986
„ licenses for the sale of spirits and drugs	...	1,169	141	75	81
„ other sources	...	148	53	...	...
TOTAL	37,627	42,570	40,900	35,955	34,035
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	28,753	14,295	16,885	15,393	12,386
Sale proceeds of lands and produce of lands, etc.	20,890	20,863	13,129	14,967	27,331
Conservancy receipts (other than taxes and rates)	23,068	25,170	23,743	25,994	23,891
Fees and revenue from educational institutions	1,698	1,251	264	485	7,167
„ „ „ „ medical „	6,281	6,135	10,106	9,500	8,537
„ „ „ „ markets and slaughter-houses	10,99,783	10,65,254	11,41,959	15,30,185	13,00,156
„ „ „ „ tramways	...	...	...	3,088	3,000
Other fees	76,527	88,328	91,054	1,03,107	1,07,937
Fines under municipal and other Acts	34,239	34,883	36,905	39,213	36,403
Interest of Investments—					
For general purposes	1,950	2,736	2,665	17,248	3,225
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Premium on loans	10,800	...	...	...	...
TOTAL	13,03,989	12,58,915	13,36,710	17,58,280	15,30,033
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	56,620	25,066	36,225	92,409	83,357
„ educational purposes	3,927	3,663	7,386	2,500	7,302
„ medical purposes	15,710	11,784	34,900	53,516	1,19,980
From Local Funds—					
For general purposes	48,273	17,690	23,839	47,752	25,044
„ educational purposes	1,934	3,250	750	3,868	3,804
„ medical purposes	20,542	25,290	29,261	28,001	35,331
From other sources—					
For general purposes	3,981	1,475	1,650	4,575	2,700
„ educational purposes	50	...	200	68	...
„ medical purposes	740	2,092	1,615	38,800	360
TOTAL	1,51,777	90,310	1,35,826	2,71,489	2,77,878
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	3,912	7,634	6,475	11,163	9,048
Other items	12,682	49,495	21,715	22,665	23,033
TOTAL	16,594	57,129	28,190	33,828	32,081
TOTAL INCOME	24,87,538	25,36,306	26,20,502	32,50,028	30,42,038
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	...
Loans—					
From Government	1,95,000	38,000	19,000	1,10,000	3,52,000
Raised in the market from private individuals	3,49,000	11,19,000	65,000	...	...
Realisation of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	150	...	50	340	1,700
Other	53,130	1,45,081	1,48,148	2,00,911	82,996
Deposits	1,33,799	73,180	95,013	1,46,751	89,119
TOTAL	7,31,079	13,75,261	3,27,211	4,58,002	5,25,815
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	32,18,617	39,11,567	29,47,713	37,08,030	35,67,853
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	38,98,696	46,21,037	39,46,934	43,88,985	44,67,642
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·42	1·64	1·62	1·69	1·69
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·72	3·83	3·94	4·76	4·41

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of RANGOON, *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	15,80,316	19,95,225	11,58,180	9,93,614	7,68,982
MUNICIPAL RATES AND TAXES—					
Octroi: Total	...	...	...	...	...
Tax on houses and lands	6,16,153	6,68,925	7,05,317	7,61,093	7,89,170
„ „ animals and vehicles	2,928	2,330	2,352	2,330	2,280
„ „ professions and trades	...	...	...	...	...
Tolls (on roads and ferries)	12,117	4,390	23,297	17,413	20,336
Water rate	2,40,888	2,62,182	2,75,522	2,98,799	3,80,860
Lighting rate	66,643	71,372	74,835	81,144	87,550
Conservancy (including scavenging and latrine rates)	3,97,847	4,33,963	4,61,436	5,03,174	5,57,071
Other taxes	...	...	...	...	...
TOTAL MUNICIPAL RATES AND TAXES	13,36,576	14,43,162	15,42,759	16,63,953	19,07,267
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	1,013	1,752	1,483	1,730	2,042
„ hackney carriages	21,425	23,886	22,787	27,249	27,545
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	...	...	...	...	...
TOTAL	22,438	35,638	24,270	28,979	29,587
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	28,709	32,098	37,343	40,843	47,409
Sale proceeds of lands and produce of lands, etc.	7,403	27,789	11,238	5,591	9,001
Conservancy receipts (other than taxes and rates)	2,049	2,576	3,396	4,701	3,143
Fees and revenue from educational institutions	...	...	...	...	...
„ „ „ „ medical „	9,694	...	...	...	...
„ „ „ „ markets and slaughter-houses	2,83,911	3,15,929	3,75,356	3,74,284	3,69,960
„ „ „ „ tramways	13,280	13,280	13,280	13,280	13,870
Other fees	1,62,386	1,61,622	1,66,540	1,76,139	1,71,693
Fines under municipal and other Acts	25,251	33,068	26,927	37,765	42,702
Interest of Investments—					
For general purposes	25,227	21,755	18,964	27,970	36,265
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Premium on loans	...	69,747	71,477	50,605	...
TOTAL	5,57,910	6,77,864	7,24,521	7,31,178	6,93,843
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	5,000	5,000	5,000	5,000	63,719
„ educational purposes	...	...	...	...	...
„ medical purposes	1,20,244	1,800	1,800	1,800	1,01,800
From Local Funds—					
For general purposes	2,57,500	1,45,000	1,20,000	95,000	70,000
„ educational purposes	...	...	...	...	...
„ medical purposes	4,000	...	...	...	...
From other sources—					
For general purposes	107	107	214	107	108
„ educational purposes	...	...	...	...	...
„ medical purposes	131	...	...	...	...
TOTAL	3,86,982	1,51,907	1,27,014	1,01,907	2,35,627
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	...	...	...	...	...
Other items	1,58,797	1,03,567	83,001	82,435	1,37,240
TOTAL	1,58,797	1,03,567	83,001	82,435	137,240
TOTAL INCOME	24,62,703	24,02,138	25,01,565	26,08,452	30,03,564
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	...
Loans—					
From Government	...	...	...	...	...
Raised in the market from private individuals	33,33,000	15,00,000	11,20,500	7,66,000	9,14,000
Realisations of sinking fund for repayment of loans	...	4,03,532	...	...	...
Advances—					
Permanent	...	...	...	...	...
Other	4,46,999	2,67,363	3,31,727	6,19,053	9,95,717
Deposits	2,37,156	1,04,862	1,81,865	1,31,011	1,13,138
TOTAL	40,17,155	22,75,757	16,34,092	15,16,004	20,22,855
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	64,79,858	46,77,895	41,35,657	41,24,516	50,26,419
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	80,60,174	66,73,120	52,93,837	51,18,130	57,95,401
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	6·01	6·52	6·98	7·52	8·62
INCIDENCE OF INCOME PER HEAD OF POPULATION	11·14	10·86	11·31	11·79	13·58

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in EASTERN BENGAL *and* ASSAM, *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06(a)	1906-07
OPENING BALANCE	59,277	53,839	58,912	2,48,874	2,54,816
MUNICIPAL RATES AND TAXES—					
Octroi: Total	...	...	...	...	...
Tax on houses and lands	47,217	56,179	58,921	2,52,150	2,58,370
„ „ animals and vehicles	8,179	8,828	9,420	60,717	61,537
„ „ professions and trades	...	...	...	11,546	12,721
Tolls (on roads and ferries)	16,586	16,186	16,579	69,059	68,253
Water rate	14,384	15,602	15,940	29,951	26,195
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	19,445	20,917	25,749	2,29,588	2,36,762
Other taxes	12,416	4,998	5,185	2,00,481	1,95,777
TOTAL MUNICIPAL RATES AND TAXES	1,18,227	1,22,710	1,31,794	8,52,442	8,59,615
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	16,612	16,070	15,701	33,711	31,985
„ hackney carriages	...	...	...	3,260	3,177
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	130	90	163	798	597
TOTAL	16,742	16,160	15,864	37,769	35,759
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	7,395	6,155	8,491	14,976	12,985
Sale proceeds of lands and produce of lands, etc.	3,126	1,628	125	11,523	3,085
Conservancy receipts (other than taxes and rates)	6,120	5,580	5,874	13,283	9,918
Fees and revenue from educational institutions	653	430	649	12,739	12,538
„ „ „ „ medical „	1,329	159	...	408	461
„ „ „ „ markets and slaughter-houses	27,046	27,378	30,381	37,640	43,641
„ „ „ „ tramways	...	...	...	...	...
Other fees	463	266	309	14,533	13,251
Fines under municipal and other Acts	1,249	2,005	1,648	8,780	7,513
Interest of Investments—					
For general purposes	...	...	...	1,239	1,265
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	4,010	1,362
Premium on loans	...	...	...	...	...
TOTAL	47,381	43,601	47,477	1,19,131	1,06,019
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	37,647	67,965	51,588	57,242	79,624
„ educational purposes	...	...	...	346	899
„ medical purposes	...	...	...	26,055	16,095
From Local Funds—					
For general purposes	11,000	1,000	1,000	1,134	3,200
„ educational purposes	...	...	...	...	886
„ medical purposes	400	182	400	18,523	21,380
From other sources—					
For general purposes	200	200	...	4,310	5,151
„ educational purposes	...	...	...	240	200
„ medical purposes	100	...	...	33,575	21,272
TOTAL	49,347	69,347	52,988	1,41,425	1,48,707
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	733	948	1,617	14,472	9,978
Other items	3,793	2,649	2,198	13,979	15,348
TOTAL	4,526	3,597	3,815	28,451	25,326
TOTAL INCOME	2,36,223	2,55,415	2,51,938	11,80,218	11,75,426
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	884
Loans—					
From Government	...	10,000	...	22,270	79,000
Raised in the market from private individuals	...	...	...	...	...
Realisations of sinking fund for repayment of loans	...	...	...	2,310	7,887
Advances—					
Permanent	290	...	...	1,830	1,950
Other	239	159	463	1,32,401	1,15,038
Deposits	60	88	52	11,608	41,613
TOTAL	589	10,247	515	1,70,419	2,46,372
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	2,36,812	2,65,662	2,52,453	13,50,637	14,21,798
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	2,96,089	3,19,501	3,11,367	15,99,511	16,76,614
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·24	1·29	1·39	1·37	1·37
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·49	2·69	2·65	1·89	1·87

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 2—D

INCOME in (rupees) of the MUNICIPALITIES in BENGAL *(excluding* CALCUTTA*), in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06(a)	1906-07
OPENING BALANCE	6,33,240	8,32,057	9,44,242	7,58,552	9,29,584
MUNICIPAL RATES AND TAXES—					
Octroi:	...	...	...	...	...
Class I—Articles of food or drink for men or animals	...	...	...	31,930	15,652
II—Animals for slaugther	...	...	...	297	395
III—Fuel and articles for lighting and washing	...	...	...	5,139	2,565
IV—Building materials	...	...	...	1,445	1,987
V—Drugs, gums and spices	...	...	...	1,087	1,108
VI—Tobacco	...	...	...	411	461
VII—Cloth	...	...	...	5,672	5,583
VIII—Metals	...	...	...	1,436	1,507
TOTAL	...	...	...	47,417	29,276
Tax on houses and lands	11,99,898	12,62,624	12,99,830	11,72,795	12,39,399
„ „ animals and vehicles	2,48,873	2,61,361	2,72,877	2,24,073	2,31,497
„ „ professions and trades	57,025	64,353	65,323	53,954	57,585
Tolls (on roads and ferries)	1,35,460	1,45,347	1,44,891	93,428	1,10,894
Water rate	2,59,348	2,85,248	2,97,903	2,98,646	3,11,987
Lighting rate	85,845	83,998	87,308	94,244	1,04,662
Conservancy (including scavenging and latrine rates)	7,75,743	8,24,749	8,62,715	7,08,870	7,47,886
Other taxes	6,06,453	6,41,459	6,35,095	4,08,979	4,06,825
TOTAL MUNICIPAL RATES AND TAXES	33,68,645	35,69,739	36,65,942	31,02,406	32,40,011
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	59,661	58,927	60,481	44,697	46,925
„ hackney carriages	12,182	12,165	11,672	9,130	9,862
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	27,024	35,918	32,042	35,336	32,428
TOTAL	98,867	1,07,010	1,04,195	89,163	89,215
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	86,796	89,214	89,886	85,041	91,222
Sale proceeds of lands and produce of lands, etc.	12,880	14,987	19,397	17,698	18,463
Conservancy receipts (other than taxes and rates)	28,451	28,666	31,152	26,107	26,768
Fees and revenue from educational institutions	34,918	35,046	39,443	28,207	26,417
„ „ „ „ medical „	11,494	14,009	7,034	8,150	14,169
„ „ „ „ markets and slaughter-houses	87,767	87,967	1,04,450	92,219	99,161
„ „ „ „ tramways	1,735	208	125	278	658
Other fees	35,019	37,615	39,131	32,676	37,845
Fines under municipal and other Acts	43,134	54,631	58,420	45,456	40,401
Interest of Investments—					
For general purposes	17,264	11,669	17,930	9,403	18,680
„ educational purposes	1,936	1,935	1,936	1,935	2,435
„ medical purposes	15,614	15,921	16,704	8,976	10,596
Premium on loans	...	...	...	...	...
TOTAL	3,77,008	3,91,868	4,25,608	3,56,146	3,86,815
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	48,277	63,096	61,055	1,01,918	79,698
„ educational purposes	3,610	3,787	5,300	7,024	13,353
„ medical purposes	19,004	24,391	1,61,877	98,404	1,09,399
From Local Funds—					
For general purposes	31,958	18,215	18,951	19,920	13,168
„ educational purposes	564	240	750	762	2,078
„ medical purposes	83,863	90,753	97,552	83,918	1,19,765
From other sources—					
For general purposes	16,677	31,939	28,786	30,068	40,470
„ educational purposes	2,423	1,264	4,423	1,776	1,757
„ medical purposes	1,18,207	1,16,238	1,09,540	77,300	87,781
TOTAL	3,24,583	3,49,923	4,88,234	4,21,090	4,67,469
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	25,169	21,338	25,493	20,149	25,005
Other items	50,606	55,638	74,229	42,267	37,783
TOTAL	75,775	76,976	99,722	62,416	62,788
TOTAL INCOME	42,44,878	44,94,916	47,83,701	40,31,221	42,46,298
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	50,976	2,21,640	24,598	18,070	45,185
Loans—					
From Government	3,60,600	2,41,860	2,17,235	4,01,000	2,93,000
Raised in the market from private individuals	...	...	...	...	...
Realisations of sinking fund for repayment of loans	2,310	12,310	2,310	5,415	49,994
Advances—					
Permanent	8,721	1,035	903	2,419	575
Other	1,92,412	3,79,350	6,56,868	4,32,296	4,27,806
Deposits	90,486	1,47,071	91,680	76,707	2,00,318
TOTAL	7,05,505	10,03,266	9,93,594	9,35,907	10,15,878
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	49,50,383	54,98,182	57,77,295	49,67,128	53,62,176
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	55,83,623	63,30,239	67,21,637	57,25,680	61,91,760
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·18	1·24	1·28	1·31	1·36
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·49	1·56	1·66	1·71	1·79

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of CALCUTTA, *in the official years 1902-03 to 1906-07*

Heads of Income	1902-03	1903-04	1904-05	1905-06	1906-07
Opening Balance	14,84,929	3,68,370	15,42,174	26,49,353	22,02,730
Municipal Rates and Taxes—					
Octroi : Total	...	...	...	...	...
Tax on houses and lands	21,75,166	22,45,090	23,38,612	26,12,977	25,59,229
„ „ animals and vehicles	2,32,438	2,36,014	2,54,680	2,63,621	2,74,887
„ „ professions and trades	4,18,246	4,84,146	5,09,671	5,20,354	5,51,194
Tolls (on roads and ferries)	...	...	...	...	...
Water rate	13,71,499	14,15,588	14,74,557	15,65,173	16,13,661
Lighting rate	4,57,930	4,72,651	4,92,340	5,22,595	5,38,785
Conservancy (including scavenging and latrine rates)	5,17,499	5,32,618	5,54,052	4,55,539	5,95,069
Other taxes	...	...	...	...	...
Total municipal rates and taxes	51,72,778	53,86,107	56,23,912	59,40,259	61,32,825
Realisations under special Acts—					
From pounds	792	761	...	...	...
„ hackney carriages	19,116	19,596	19,403	19,636	18,149
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	22,871	28,932	31,085	29,999	35,105
Total	42,779	49,289	50,488	49,635	53,254
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	57,948	55,231	67,777	65,567	78,582
Sale proceeds of lands and produce of lands, etc.	33,133	1,15,769	3,15,879	1,48,640	1,70,154
Conservancy receipts (other than taxes and rates)	2,433	1,728	4,752	3,202	3,837
Fees and revenue from educational institutions	...	...	...	...	...
„ „ „ „ medical „	892	972	1,304	3,905	2,491
„ „ „ „ markets and slaughter-houses	2,28,187	2,77,093	2,95,217	3,08,304	3,27,984
„ „ „ „ tramways	65,668	36,588	37,999	36,713	74,500
Other fees	20,153	21,166	40,124	28,226	29,824
Fines under municipal and other Acts	65,897	60,907	61,836	58,807	60,735
Interest of Investments—					
For general purposes	32,323	28,274	55,471	75,903	85,733
„ educational purposes	...	...	...	...	...
„ medical purposes	286	370	370	269	168
Premium on loans	...	33,570	28,363	4,285	...
Total	5,06,920	6,31,668	9,09,092	7,33,821	8,34,008
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	8,737	1,18,220	1,01,204	14,054	21,454
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	3,32,641	...	...
From Local Funds—					
For general purposes	...	1,500	1,500	3,000	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
From other sources—					
For general purposes	12,630	12,746	11,382	12,476	16,999
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Total	21,367	1,32,466	1,14,086	29,530	38,453
Miscellaneous—					
Recoveries on account of services rendered to private individuals	25,058	6,981	26,192	...	...
Other items	2,12,726	2,95,651	4,25,482	2,96,874	3,09,911
Total	2,37,784	3,02,632	4,51,674	2,96,874	3,09,911
Total Income	59,81,628	65,02,162	71,49,252	70,50,119	73,68,451
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	...
Loans—					
From Government	...	5,00,000	...	...	...
Raised in the market from private individuals	15,01,700	49,00,000	35,00,000	15,00,000	12,81,400
Realisations of sinking fund for repayment of loans	6,50,500	3,97,800	15,00,000	...	...
Advances—					
Permanent	...	...	193	...	415
Other	...	3,15,164	...	6,722	...
Deposits	83,602	1,81,036	...	32,885	1,10,065
Total	22,35,802	62,94,000	50,00,193	15,39,607	13,91,880
Total Receipts, excluding opening balance	82,17,430	1,27,96,162	1,21,49,445	85,89,726	87,60,331
Total Receipts, including opening balance	97,02,359	1,31,64,532	1,36,91,619	1,12,39,079	1,09,63,061
Incidence of taxation (municipal rates and taxes) per head of population	6·38	6·66	6·63	7·01	7·56
Incidence of income per head of population	7·39	8·04	8·43	8·32	8·43

MUNICIPALITIES

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in the UNITED PROVINCES *of* AGRA *and* OUDH, *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	18,12,220	16,48,576	19,82,793	21,20,577	22,62,811
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	15,45,241	16,13,415	16,79,171	17,92,231	17,94,576
II—Animals for slaughter	1,49,754	1,80,911	1,98,930	2,17,053	2,14,952
III—Fuel and articles for lighting and washing	1,77,686	1,72,189	1,76,661	1,69,449	1,57,373
IV—Building materials	2,04,489	2,04,838	2,40,600	2,77,749	2,65,769
V—Drugs, gums, and spices	2,09,348	1,62,844	1,73,841	1,96,008	2,14,751
VI—Tobacco	81,042	68,475	76,321	81,171	83,162
VII—Cloth	4,34,444	4,79,752	5,00,872	5,00,666	5,36,297
VIII—Metals	1,31,032	1,27,776	1,33,658	1,24,381	1,24,144
Total	29,68,970(*a*)	30,73,288	32,09,069	33,88,049	34,16,433
Tax on houses and lands	1,93,231	1,89,696	2,38,162	2,35,252	2,32,729
„ „ animals and vehicles	48,456	54,296	55,252	53,688	52,300
„ „ professions and trades	1,42,675	1,48,377	1,52,715	1,63,357	1,59,815
Tolls (on roads and ferries)	1,18,913	1,17,828	1,28,634	1,38,771	1,40,315
Water rate	2,51,975	2,83,334	2,79,166	2,92,941	2,98,203
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	47,988	45,777	45,260	43,405	45,051
Other taxes	3,69,788	3,29,533	3,52,163	3,89,030	4,22,741
TOTAL MUNICIPAL RATES AND TAXES	41,41,996	42,42,129	44,61,021	47,04,493	47,67,587
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	77,003	81,582	67,646	63,904	66,594
„ hackney carriages	30,373	31,194	34,965	40,560	37,204
„ licenses for the sale of spirits and drugs	...	65	...	...	...
„ other sources	3,322	4,325	6,304	7,175	7,825
TOTAL	1,10,698	1,17,166	1,08,915	1,11,639	1,11,623
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	3,48,191	3,67,388	4,09,641	4,04,622	4,11,112
Sale proceeds of lands and produce of lands, etc.	61,799	61,873	51,639	49,156	1,11,557
Conservancy receipts (other than taxes and rates)	1,58,041	1,79,611	1,45,420	1,61,210	1,88,147
Fees and revenue from educational institutions	23,770	23,261	20,779	24,797	30,883
„ „ „ „ medical „	1,144	1,883	653	830	802
„ „ „ „ markets and slaughter-houses	1,26,178	1,38,793	1,25,168	1,56,125	1,48,142
„ „ „ „ tramways	...	...	...	...	...
Other fees	1,56,523	1,67,201	1,88,007	1,99,963	2,20,395
Fines under municipal and other Acts	47,178	49,134	47,149	49,485	45,503
Interest of Investments—					
For general purposes	17,136	24,981	14,690	7,666	6,522
„ educational purposes	24	136	136	24	25
„ medical purposes	297	300	299	297	297
Premium on loans	...	...	...	...	...
TOTAL	9,40,881	10,14,561	10,09,581	10,57,175	11,63,385
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	2,61,480	3,82,354	7,61,107	1,55,353	4,19,536
„ educational purposes	369	150	157	2,636	3,188
„ medical purposes	...	...	400	900	1,182
From Local Funds—					
For general purposes	38,278	30,160	26,688	34,535	36,922
„ educational purposes	3,424	1,244	1,530	26,473	19,604
„ medical purposes	490	2,745	1,340	1,250	2,666
From other sources—					
For general purposes	3,101	19,531	2,806	12,602	4,521
„ educational purposes	...	2,004	12,238	...	...
„ medical purposes	...	5,092	...	...	...
TOTAL	3,07,142	4,43,286	8,06,266	2,33,749	4,87,019
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	14,170	10,904	15,756	31,911	15,184
Other items	43,215	41,469	1,08,053	2,40,893	88,034
TOTAL	57,385	52,373	1,23,809	2,72,804	1,03,218
TOTAL INCOME	55,58,102	58,69,515	65,00,592	63,79,860	66,32,832
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	8	40,178	40,588	55,165	46,488
Loans—					
From Government	3,03,000	2,41,000	3,67,000	7,20,750	11,10,500
Raised in the market from private individuals	...	10,00,000	...	...	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	380	1,198	18,075	1,201	1,701
Other	22,380	20,673	1,080	289	4,202
Deposits	12,791	11,965	18,850	16,084	1,37,995
TOTAL	3,38,559	13,15,044	4,45,002	7,93,489	13,60,886
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	58,96,661	71,84,559	69,55,104	71,73,349	79,33,718
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	77,08,881	88,33,135	89,37,987	92,93,926	1,01,96,529
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·27	1·32	1·43	1·51	1·53
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·71	1·82	2·00	2·05	2·15

(*a*) Includes ₹8,780 the details of which are not available and ₹27,454 on account of composition of octroi

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the PANJAB, *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	13,90,352	14,24,563	15,56,748	15,41,972	15,17,926
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	17,00,014	18,06,836	19,32,165	18,38,063	19,06,737
II—Animals for slaughter	1,31,559	1,28,947	1,39,551	1,62,736	1,53,472
III—Fuel and articles for lighting and washing	1,75,674	1,76,096	2,03,914	1,84,238	1,77,562
IV—Building materials	1,92,192	1,85,225	2,24,221	2,17,327	2,19,461
V—Drugs, gums, and spices	1,22,137	1,31,642	1,24,984	1,15,891	1,13,702
VI—Tobacco	77,481	77,687	77,610	78,267	85,108
VII—Cloth	3,80,121	4,01,999	4,65,152	4,38,882	4,42,831
VIII—Metals	1,11,493	1,20,809	1,17,059	1,54,671	1,47,509
Total	28,90,671	30,29,241	32,84,666	31,90,245	32,48,330
Tax on houses and lands	2,21,096	2,37,919	2,15,766	2,30,121	2,76,425
„ „ animals and vehicles	46,122	52,965	47,181	38,925	41,813
„ „ professions and trades	...	...	...	...	...
Tolls (on roads and ferries)	26,909	16,203	11,914	24,666	14,574
Water rate	43,276	42,474	43,022	31,223	48,998
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	6,018	6,520	7,010	6,314	7,355
Other taxes	17,550	18,281	20,682	19,303	34,261
TOTAL MUNICIPAL RATES AND TAXES	32,51,642	34,03,603	36,30,231	35,40,797	36,71,756
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	21,050	21,537	24,271	26,808	26,795
„ hackney carriages	17,493	7,468	7,704	10,874	11,459
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	2,815	2,256	2,705	1,291	1,963
TOTAL	41,358	31,261	34,680	38,973	40,217
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,34,913	1,42,007	1,47,699	2,33,203	2,39,034
Sale proceeds of lands and produce of lands, etc.	2,56,838	63,384	51,244	2,12,813	2,05,330
Conservancy receipts (other than taxes and rates)	1,60,788	1,58,487	1,59,070	1,53,602	1,57,768
Fees and revenue from educational institutions	2,18,097	2,24,944	1,93,156	1,03,913	1,09,410
„ „ „ „ medical „	10,191	10,659	8,439	8,505	12,001
„ „ „ „ markets and slaughter-houses	67,745	63,591	61,457	67,914	78,740
„ „ „ „ tramways	...	...	...	...	...
Other fees	14,655	24,701	22,974	13,651	14,605
Fines under municipal and other Acts	15,882	21,521	21,541	25,043	30,362
Interest of Investments—					
For general purposes	5,137	10,729	11,249	12,753	6,418
„ educational purposes	1,364	923	914	2,185	910
„ medical purposes	3,626	3,000	2,956	2,010	2,215
Premium on loans	456	...	...	516	...
TOTAL	8,89,692	7,23,946	6,80,699	8,36,108	8,57,393
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government —					
For general purposes	36,122	24,149	34,318	28,334	1,48,434
„ educational purposes	1,06,503	1,43,044	87,283	16,692	20,909
„ medical purposes	11,200	7,574	19,415	19,215	17,995
From Local Funds—					
For general purposes	7,452	6,433	5,971	14,971	22,535
„ educational purposes	37,243	38,135	38,195	31,233	37,368
„ medical purposes	73,943	71,383	74,922	76,771	88,321
From other sources—					
For general purposes	2,194	4,036	838	1,723	91,612
„ educational purposes	1,004	1,100	1,330	616	4,206
„ medical purposes	4,781	9,406	11,369	37,936	4,450
TOTAL	2,80,442	3,05,240	2,73,641	2,27,491	4,38,830
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	40,917	42,344	26,677	7,691	13,282
Other items	3,50,718	3,49,247	4,37,592	2,96,738	3,89,691
TOTAL	3,91,635	3,91,591	4,64,269	3,04,429	4,02,973
TOTAL INCOME	48,54,769	48,55,641	50,83,520	49,47,798	54,08,169
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	45,145	13,000	...	54,071	1,79,027
Loans—					
From Government	3,12,607	6,18,325	2,91,879	1,33,645	11,733
Raised in the market from private individuals	3,00,000	40,000	1,00,000	2,30,000	1,80,000
Realisations of sinking fund for repayment of loans	1,186	...	...	...	...
Advances—					
Permanent	62	183	191	570	1,800
Other	30,678	9,652	3,565	27,821	21,904
Deposits	16,654	10,739	9,449	10,207	68,893
TOTAL	7,06,332	6,91,899	4,05,084	4,56,314	4,63,357
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	55,61,101	55,47,540	54,88,604	54,04,112	58,71,526
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	69,51,453	69,72,103	70,45,352	69,46,084	73,89,452
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·45	1·53	1·63	1·7	1·75
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·23	2·22	2·32	2·37	2·61

MUNICIPALITIES

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the NORTH-WEST FRONTIER PROVINCE, *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	1,67,084	1,94,843	1,46,957	1,63,223	1,66,187
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	2,00,781	2,04,100	2,10,305	1,98,195	1,94,307
II—Animals for slaughter	11,925	12,767	7,037	7,654	7,718
III—Fuel and articles for lighting and washing	17,403	18,750	22,363	18,426	17,920
IV—Building materials	17,466	15,651	17,267	17,495	19,535
V—Drugs, gums, and spices	12,059	14,164	13,807	12,312	11,953
VI—Tobacco	7,307	7,344	6,293	7,463	8,402
VII—Cloth	84,918	79,235	99,015	99,805	87,382
VIII—Metals	14,887	13,955	14,682	14,284	13,830
Total	3,66,746	3,65,966	3,90,769	3,75,634	3,61,327
Tax on houses and lands	1,438	1,437	1,412	80	1,329
„ „ animals and vehicles	3,694	2,890	2,864	3,144	3,982
„ „ professions and trades	...	...	...	...	...
Tolls (on roads and ferries)	...	...	...	...	...
Water rate	305	301	293	5,394	10,406
Lighting rate	18	19	15	...	...
Conservancy (including scavenging and latrine rates)	433	413	423	418	374
Other rates	...	40	28	36	11
TOTAL MUNICIPAL RATES AND TAXES	3,72,634	3,71,066	3,95,804	3,84,706	3,77,429
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	548	422	559	520	471
„ hackney carriages	886	1,076	1,606	969	1,743
„ licenses for the sale of spirits and drugs	...	...	...	1,440	...
„ other sources	...	...	...	...	...
TOTAL	1,434	1,498	2,165	2,929	2,214
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	56,600	56,742	59,704	63,713	70,538
Sale proceeds of lands and produce of lands, etc.	2,542	2,284	2,207	17,993	8,003
Conservancy receipts (other than taxes and rates)	17,351	14,105	22,968	21,549	20,946
Fees and revenue from educational institutions	14,212	15,083	17,723	16,570	15,920
„ „ „ „ medical „	140	458	954	330	955
„ „ „ „ markets and slaughter houses	8,809	8,452	18,625	14,062	15,987
„ „ „ „ tramways	...	...	...	...	...
Other fees	2,953	3,515	3,538	149	1,757
Fines under municipal and other Acts	2,697	2,832	3,208	2,214	2,458
Interest of Investments—					
For general purposes	...	2,124	1,047	1,047	1,048
„ educational purposes	425	175	400	325	147
„ medical purposes	105	105	105	105	104
Premium on loans	...	...	...	...	...
TOTAL	1,05,834	1,05,875	1,30,479	1,38,057	1,37,863
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	115	...	...	...	...
„ educational purposes	4,900	4,480	3,060	4,959	3,570
„ medical purposes	766	189	...	...	...
From Local Funds—					
For general purposes	...	...	...	...	60
„ educational purposes	...	1,200	1,200	900	1,200
„ medical purposes	1,060	350	1,770	1,060	...
From other sources—					
For general purposes	...	...	...	...	48
„ educational purposes	933	904	877	140	621
„ medical purposes	...	...	...	112	481
TOTAL	8,874	7,123	6,907	7,171	5,980
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	...	...	...	...	...
Other items	10,192	12,943	15,107	9,217	2,513
TOTAL	10,192	12,943	15,107	9,217	2,513
TOTAL INCOME	4,98,968	4,98,505	5,50,462	5,42,080	5,25,999
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	1,680	900
Loans—					
From Government	...	...	...	...	...
Raised in the market from private individuals	...	...	...	...	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	...	...	...	...	...
Other	7	14	4	210	6
Deposits	...	...	...	300	893
TOTAL	7	14	4	2,190	1,799
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	4,98,975	4,98,519	5,50,466	5,44,270	5,27,798
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	6,66,059	6,93,362	6,97,423	7,07,493	6,93,985
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·97	1·96	2·09	2·34	2·29
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·65	2·65	2·92	3·29	3·19

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in BOMBAY *(excluding the* CITY *of* BOMBAY), *in the official years 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	14,09,428	14,85,306	17,85,175	24,54,812	20,87,302
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	19,41,292	15,69,117	21,26,931	19,81,471	13,43,094
II—Animals for slaughter	6,688	7,509	7,363	8,744	8,603
III—Fuel and articles for lighting and washing	1,79,269	1,88,421	2,08,678	2,24,360	1,60,485
IV—Building materials	93,131	98,869	1,03,457	1,27,647	1,07,483
V—Drugs, gums, and spices	71,514	61,554	64,291	75,324	55,500
VI—Tobacco	98,058	75,849	75,898	76,893	48,896
VII—Cloth	1,90,793	6,15,642	6,29,699	6,17,453	2,08,235
VIII—Metals	29,441	75,768	72,799	32,845	2,03,417
Total	26,10,325	26,92,729	32,89,116	31,84,737	21,95,713
Tax on houses and lands	6,87,037	7,05,213	6,91,117	7,35,495	7,24,989
„ „ animals and vehicles	1,06,837	1,19,544	1,30,555	1,26,728	1,41,873
„ „ professions and trades	15,499	15,068	15,247	15,668	14,691
Tolls (on roads and ferries)	2,28,326	2,68,649	2,71,449	2,77,584	2,64,145
Water rate	4,54,002	4,60,914	4,91,095	5,71,108	6,00,497
Lighting rate	293	154	132	147	130
Conservancy (including scavenging and latrine rates)	3,15,278	3,36,504	3,32,334	3,42,375	3,29,937
Other rates	99,512	1,31,598	1,33,372	1,26,753	1,60,587
TOTAL MUNICIPAL RATES AND TAXES	45,17,109	47,30,373	53,54,417	53,80,589	44,32,562
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	21,654	25,586	26,452	27,828	26,812
„ hackney carriages	1,666	1,850	1,567	2,182	2,027
„ licenses for the sale of spirits and drugs	152	527	572	640	497
„ other sources	2,617	2,064	1,884	3,131	2,187
TOTAL	26,089	30,027	30,475	33,781	31,523
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	94,778	94,677	1,04,176	1,13,065	1,10,618
Sale proceeds of lands and produce of lands, etc.	87,837	99,129	1,71,460	1,85,809	2,65,439
Conservancy receipts (other than taxes and rates)	79,072	1,27,447	80,905	95,057	1,00,192
Fees and revenue from educational institutions	1,07,100	1,09,056	1,10,004	1,24,684	1,26,343
„ „ „ „ medical „	9,600	12,551	16,983	10,646	11,519
„ „ „ „ markets and slaughter-houses	2,39,090	2,44,462	2,57,777	2,70,059	2,85,258
„ „ „ „ tramways	3,430	3,408	5,112	1,704	3,408
Other fees	48,933	46,621	68,069	62,274	68,676
Fines under municipal and other Acts	18,198	17,036	19,942	21,686	23,866
Interest of Investments—					
For general purposes	16,442	24,703	25,610	41,913	49,609
„ educational purposes	1,264	1,737	1,603	1,571	889
„ medical purposes	3,553	6,094	4,995	6,668	6,616
Premium on loans	2,009	4,309	5,480	1,560	...
TOTAL	7,11,306	7,91,230	8,72,116	9,36,696	10,52,433
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	8,163	7,134	7,313	49,021	10,016
„ educational purposes	1,87,552	2,38,341	3,35,520	3,37,718	3,23,750
„ medical purposes	2,06,542	59,835	27,222	27,449	29,832
From Local Funds—					
For general purposes	23,603	18,823	18,512	22,127	33,625
„ educational purposes	63,895	73,305	53,982	57,709	58,456
„ medical purposes	41,562	42,023	40,821	43,104	50,404
From other sources—					
For general purposes	16,471	8,090	7,103	7,009	28,752
„ educational purposes	8,075	7,391	6,434	14,122	10,689
„ medical purposes	6,233	6,155	10,891	11,197	6,187
TOTAL	5,62,096	4,61,097	5,07,798	5,69,456	5,51,711
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	20,698	19,170	19,887	19,130	24,516
Other items	1,41,749	74,708	64,894	58,825	63,966
TOTAL	1,62,447	93,878	84,781	77,955	88,482
TOTAL INCOME	59,79,047	61,06,605	68,49,587	69,98,477	61,56,711
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	67,756	1,80,182	2,35,349	2,56,439	2,13,490
Loans—					
From Government	56,327	69,173	2,70,861	80,000	93,500
Raised in the market from private individuals	2,00,000	3,00,000	6,00,523	4,68,250	46,500
Realisations of sinking fund for repayment of loans	32,916	73,776	41,136	4,624	1,57,309
Advances—					
Permanent	4,588	2,771	3,225	5,600	3,375
Other	44,796	60,896	85,085	68,888	67,762
Deposits	3,25,688	3,07,302	3,61,398	3,59,862	3,93,842
TOTAL	7,32,071	9,94,190	15,97,577	12,43,663	9,75,778
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	67,11,118	71,00,795	84,47,164	82,42,140	71,32,489
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	81,20,546	85,86,101	1,02,32,339	1,06,96,952	98,19,791
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·46	1·63	1·72	1·77	1·88
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·08	2·2	2·35	2·45	2·61

MUNICIPALITIES

No. 2—J

INCOME (in rupees) of the MUNICIPALITY of the CITY *of* BOMBAY, *in the official years 1902-03 to 1906-07*

Heads of Income	1902-03	1903-04	1904-05	1905-06	1906-07
Opening Balance	2,21,566	1,49,059	2,09,928	1,08,039	99,334
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	10,80,234	10,03,602	12,34,849	9,67,241	11,20,894
II—Animals for slaughter	1,49,750	1,51,167	1,47,204	1,53,383	1,62,148
III—Fuel and articles for lighting and washing	34,754	36,067	36,825	36,408	36,169
IV—Building materials	1,04,358	1,29,304	1,45,269	1,04,802	1,77,012
V—Drugs, gums, and spices	...	...	...	...	...
VI—Tobacco	2,44,092	2,40,064	2,60,744	2,72,779	2,65,827
VII—Cloth	...	...	...	...	...
VIK—Metals	...	...	...	...	...
Total	16,13,188	15,60,204	18,24,891	15,94,613	17,62,050
Tax on houses and lands	27,10,559	29,03,137	31,77,874	28,73,834	30,86,975
„ „ animals and vehicles	3,62,995	3,84,035	4,01,720	4,29,276	4,21,949
„ „ professions and trades	76,518	77,480	79,835	80,724	84,862
Tolls (on roads and ferries)	8,018	14,035	17,867	19,067	20,800
Water rate	15,10,421	15,68,589	17,10,947	18,54,870	19,35,685
Lighting rate (*a*)	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	7,95,984	8,10,610	8,75,194	9,32,655	9,91,362
Other taxes	...	...	...	...	...
Total municipal rates and taxes	70,77,683	73,18,090	80,88,328	77,85,039	83,03,683
Realisations under special Acts—					
From pounds	...	...	...	...	...
„ hackney carriages	14,371	16,550	16,163	18,200	18,359
„ licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
„ other sources	11,181	11,481	7,775	...	...
Total	1,69,302	1,71,781	1,67,688	1,61,950	1,62,109
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,11,776	99,610	1,03,348	1,19,700	1,20,288
Sale proceeds of lands and produce of lands, etc.	30,708	35,722	26,756	34,841	52,385
Conservancy receipts (other than taxes and rates)	3,440	4,248	3,680	4,472	5,143
Fees and revenue from educational institutions	...	...	...	...	...
„ „ „ „ medical „	...	...	...	...	...
„ „ „ „ markets and slaughter-houses	2,81,605	2,96,403	2,94,475	2,97,275	2,95,024
„ „ „ „ tramways	50,054	50,054	50,054	61,710	50,054
Other fees	1,154	1,057	975	922	813
Fines under municipal and other Acts	12,004	14,509	13,128	11,250	12,024
Interest of Investments—					
For general purposes	3,35,353	3,58,530	3,95,122	4,49,381	1,91,577
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Premium on loans	...	10,781	36,155	40,398	...
Total	8,20,094	8,70,914	9,23,693	10,19,949	7,27,308
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
From Local Funds—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
From other sources—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	..	...
Total	...	...	...	...	...
Miscellaneous—					
Recoveries on account of services rendered to private individuals	...	...	...	...	...
Other items	1,02,609	1,21,841	1,56,403	1,25,601	1,71,188
Total	1,02,609	1,21,841	1,56,403	1,25,601	1,71,188
Total Income	81,75,688	84,82,626	93,36,112	90,92,539	93,64,288
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	93,64,855	1,21,00,334	79,72,666	99,89,151	62,53,766
Loans—					
From Government	...	...	...	...	...
Raised in the market from private individuals	12,00,000	3,75,000	12,75,000	12,00,000	...
Realisations of sinking fund for repayment of loans	...	...	...	...	2,84,213
Advances—					
Permanent	...	...	...	...	1,987
Other	40,13,665	14,27,787	12,56,336	23,46,528	19,59,622
Deposits	1,37,32,048	1,91,17,531	1,73,38,562	1,68,63,312	1,42,15,587
Total	2,83,10,568	3,30,20,652	2,78,42,564	3,05,98,991	2,27,15,175
Total Receipts, excluding opening balance	3,64,86,256	4,15,03,278	3,71,78,676	3,96,91,530	3,20,79,463
Total Receipts, including opening balance	3,67,07,822	4,16,52,337	3,73,88,604	3,97,99,569	3,21,78,797
Incidence of taxation (municipal rates and taxes) per head of population	9·12	9·43	10·42	10·03	10·69
Incidence of income per head of population	10·53	10·93	12·03	11·72	12·86

(*a*) Included in tax on houses and lands

No. 2—K

INCOME (in rupees) of the MUNICIPALITIES in the CENTRAL PROVINCES *and* BERAR, *in the official year 1902-03 to 1906-07*

HEADS OF INCOME	1902-03	1903-04	1904-05	1905-06	1906-07
OPENING BALANCE	3,14,824	5,30,309	6,53,853	7,29,096	8,26,678
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	4,20,481	4,98,316	5,46,745	3,60,372	3,52,442
II—Animals for slaughter	22,083	22,279	25,819	26,056	27,756
III—Fuel and articles for lighting and washing	98,533	1,13,098	1,26,950	73,103	65,656
IV—Building materials	51,396	47,401	56,497	50,423	53,564
V—Drugs, gums, and spices	57,827	67,749	92,680	67,202	80,578
VI—Tobacco	25,291	25,104	21,868	17,183	20,633
VII—Cloth	1,29,937	1,58,248	2,00,399	1,51,975	1,54,933
VIII—Metals	27,137	32,820	42,063	33,176	34,975
Total	8,33,123	9,65,966	(a)7,56,404	7,79,490	(c) 7,91,774
Tax on houses and lands	32,485	65,172	62,701	67,043	75,451
„ „ animals and vehicles	18,815	31,427	45,960	46,968	46,831
„ „ professions and trades	690	34,321	46,365	57,879	52,294
Tolls (on roads and ferries)	20,009	26,550	24,662	27,900	27,324
Water-rate	1,05,702	1,16,580	1,38,503	1,38,497	1,54,167
Lighting-rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	82,800	1,20,562	1,38,490	1,45,903	1,51,176
Other taxes	49,154	44,560	53,329	60,443	56,100
TOTAL MUNICIPAL RATES AND TAXES	11,42,778	14,05,138	12,66,414	(b)13,24,607	13,55,117
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	32,931	44,545	52,127	57,836	65,991
„ hackney carriages	1,685	2,792	3,110	3,661	4,271
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	...	...	12,560	22,351	13,058
TOTAL	34,616	47,337	67,797	83,848	83,320
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	48,663	76,551	86,485	87,012	80,240
Sale proceeds of lands and produce of lands, etc.	17,562	23,366	28,443	31,582	41,505
Conservancy receipts (other than taxes and rates)	10,336	15,898	19,656	21,391	23,330
Fees and revenue from educational institutions	27,887	29,078	33,479	34,943	30,835
„ „ „ „ medical „	...	207	426	378	326
„ „ „ „ markets and slaughter-houses	55,785	1,05,095	99,566	1,05,009	1,20,113
„ „ „ „ tramways	200	...	...	...	...
Other fees	17,950	18,938	20,809	43,189	39,334
Fines under municipal and other Acts	7,179	10,417	13,303	12,585	11,076
Interest of Investments—					
For general purposes	263	1,833	1,735	1,822	1,822
„ educational purposes	182	181	182	182	181
„ medical purposes	...	105	105	105	...
Premium on loans	...	...	...	...	104
TOTAL	1,86,007	2,81,669	3,04,189	3,38,198	3,48,866
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	16,303	28,989	52,617	33,753	81,221
„ educational purposes	43,407	39,736	62,170	55,801	41,778
„ medical purposes	300	31,269	1,294	...	2,200
From Local Funds—					
For general purposes	2,611	27,769	2,309	6,465	15,386
„ educational purposes	15	2,682	130	2,848	1,563
„ medical purposes	...	1,120	...	...	240
From other sources—					
For general purposes	9,453	12,770	7,362	9,082	8,145
„ educational purposes	1,946	10,549	4,368	22,470	12,638
„ medical purposes	...	948	1,286	259	...
TOTAL	74,035	1,55,832	1,31,536	1,30,678	1,63,171
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	4,209	1,743	1,947	1,424	2,228
Other items	52,473	87,961	84,536	89,161	97,673
TOTAL	56,682	89,704	86,483	90,585	99,901
TOTAL INCOME	14,94,118	19,79,680	18,56,419	19,67,916	20,50,375
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	1,691	...	5,265	...	...
Loans—					
From Government	37,591	1,08,810	1,12,000	...	2,50,000
Raised in the market from private individuals	...	2,500	4,500	8,500	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	538	510	57	695	168
Other	62,054	75,280	77,575	94,909	1,78,759
Deposits	30,762	44,941	39,723	81,906	66,538
TOTAL	1,32,636	2,32,041	2,39,120	1,86,010	4,95,465
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	16,26,754	22,11,721	20,95,539	21,53,926	25,45,840
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	19,41,578	27,42,030	27,49,392	28,83,022	33,72,518
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·28	1·24	1·43	1·5	1·53
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·78	1·89	2·1	2·23	2·32

(a) Excludes ₹3,13,915 on account of octroi refunds
(b) Includes ₹484 on account of octroi receipts received from cantonment fund
(c) Includes ₹499 the details of which are not available

NOTE—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in the HYDERABAD ASSIGNED DISTRICTS, *in the official year 1902-03 (a)*

HEADS OF INCOME	1902-03
OPENING BALANCE	2,59,143
MUNICIPAL RATES AND TAXES—	
Octroi: Total	...
Tax on houses and lands	33,070
„ „ animals and vehicles	12,433
„ „ professions and trades	43,003
Tolls (on roads and ferries)	9,925
Water rate	13,593
Lighting rate	...
Conservancy (including scavenging and latrine rates)	29,409
Other taxes	2
TOTAL MUNICIPAL RATES AND TAXES	1,41,425
REALISATIONS UNDER SPECIAL ACTS—	
From pounds	6,714
„ hackney carriages	...
„ licenses for the sale of spirits and drugs	...
„ other sources	...
TOTAL	6,714
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—	
Rents of lands, houses, serais, dâk bungalows, etc.	14,802
Sale proceeds of lands and produce of lands, etc.	4,363
Conservancy receipts (other than taxes and rates)	7,049
Fees and revenue from educational institutions	6,566
„ „ „ „ medical „	443
„ „ „ „ markets and slaughter-houses	46,434
„ „ „ „ tramways	...
Other fees	2,341
Fines under municipal and other Acts	2,748
Interest of Investments—	
For general purposes	1,484
„ educational purposes	...
„ medical purposes	195
Premium on loans	...
TOTAL	86,335
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—	
From Government—	
For general purposes	1,829
„ educational purposes	11,989
„ medical purposes	...
From Local Funds—	
For general purposes	13,532
„ educational purposes	1,304
„ medical purposes	113
From other sources—	
For general purposes	4,108
„ educational purposes	2,108
„ medical purposes	135
TOTAL	35,118
MISCELLANEOUS—	
Recoveries on account of services rendered to private individuals	1,482
Other items	13,385
TOTAL	14,867
TOTAL INCOME	2,84,469
EXTRAORDINARY AND DEBT—	
Sale proceeds of Government securities and withdrawals from savings bank	...
Sale proceeds of occupancy rights in building sites	...
Loans—	
From Government	...
Raised in the market from private individuals	...
Realisations of sinking fund for repayment of loans	...
Advances—	
Permanent	...
Other	205
Deposits	4,124
TOTAL	4,329
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	2,88,798
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	5,47,941
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	·66
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·41

(a) *Vide* note at foot of table No. 2—K

No. 2—M

INCOME (in rupees) of the MUNICIPALITIES in MADRAS *(excluding the* CITY *of* MADRAS), *in the official years 1902-03 to 1906-07*

Heads of Income	1902-03	1903-04	1904-05	1905-06	1906-07
Opening Balance	8,89,320	7,86,036	9,52,221	12,43,784	14,92,383
Municipal Rates and Taxes—					
Octroi: Total	...	...	...	...	...
Tax on houses and lands	9,04,461	9,44,393	9,67,031	10,07,207	10,62,108
„ „ animals and vehicles	2,15,193	2,32,306	2,44,452	2,48,942	2,56,963
„ „ professions and trades	1,99,813	2,07,149	2,14,956	2,19,058	2,22,347
Tolls (on roads and ferries)	3,93,262	4,16,894	4,25,106	4,35,322	4,63,739
Water rate	1,73,643	1,78,062	1,94,916	2,13,151	2,55,429
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	...	...	...	...	...
Other taxes	3,791	4,036	4,578	6,349	8,664
Total municipal rates and taxes	18,90,163	19,82,840	20,51,039	21,30,029	22,69,250
Realisations under special Acts—					
From pounds	465	517	756	614	569
„ hackney carriages	...	...	...	...	...
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	9,244	10,410	11,199	13,047	16,358
Total	9,709	10,927	11,955	13,661	16,927
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	40,084	40,312	46,515	43,398	45,579
Sale proceeds of lands and produce of lands, etc.	39,608	30,368	31,853	41,093	41,006
Conservancy receipts (other than taxes and rates)	42,078	44,061	49,646	47,572	51,751
Fees and revenue from educational institutions	1,37,932	1,46,120	1,46,893	1,46,424	1,47,588
„ „ „ „ medical „	9,608	11,574	12,620	13,580	12,760
„ „ „ „ markets and slaughter-houses	2,19,590	2,31,300	2,41,799	2,59,632	2,67,529
„ „ „ „ tramways	...	...	...	...	...
Other fees	92,891	1,02,692	1,09,779	1,13,667	1,28,828
Fines under municipal and other Acts	29,886	18,276	96,912	10,064	21,238
Interest of Investments—					
For general purposes	2,537	4,750	3,824	2,271	2,071
„ educational purposes	683	1,009	1,231	750	1,201
„ medical purposes	10,481	10,556	8,642	8,433	8,549
Premium on loans	...	...	...	...	...
Total	6,25,378	6,41,018	7,49,714	6,86,884	7,28,100
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	39,353	3,84,172	2,52,821	1,37,833	81,193
„ educational purposes	54,861	57,999	49,414	36,826	46,156
„ medical purposes	9,718	9,717	1,27,186	54,917	4,466
From Local Funds—					
For general purposes	13,485	10,328	8,683	8,983	8,414
„ educational purposes	...	...	...	...	...
„ medical purposes	89,869	1,17,395	1,00,851	1,04,656	1,08,436
From other sources—					
For general purposes	27,023	39,813	24,545	36,513	25,956
„ educational purposes	5,963	343	825	158	267
„ medical purposes	7,048	26,213	11,521	6,682	8,528
Total	2,47,320	6,45,980	5,75,846	3,86,568	2,83,416
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,47,333	1,49,395	1,73,490	1,93,574	1,93,217
Other items	16,715	24,477	20,615	21,915	38,638
Total	1,64,048	1,73,872	1,94,105	2,15,489	2,31,855
Total Income	29,36,618	34,54,637	35,82,659	34,32,631	35,29,548
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	6,359	92,341	69,080	2,300	...
Loans—					
From Government	1,12,500	1,79,320	3,24,880	2,60,700	2,61,760
Raised in the market from private individuals	...	...	6,000	...	3,000
Realisations of sinking fund for repayment of loans	2,829	2,792	3,127	3,568	4,160
Advances—					
Permanent	682	1,424	1,460	648	1,437
Other	7,17,720	48,334	1,02,849	1,35,130	1,04,742
Deposits	2,09,780	2,14,091	2,00,350	2,93,266	2,52,376
Total	(a)10,49,915	5,38,302	7,07,746	6,95,612	6,27,475
Total Receipts, excluding opening balance	39,86,533	39,92,939	42,90,405	41,28,243	41,57,023
Total Receipts, including opening balance	48,75,853	47,78,975	52,42,626	53,72,027	56,49,406
Incidence of taxation (municipal rates and taxes) per head of population	·98	1·03	1·08	1·11	1·18
Incidence of income per head of population	1·54	1·8	1·88	1·79	1·84

(a) Includes R45 being the amount of discount on investments

No. 2—N

INCOME (in rupees) of the MUNICIPALITY of the CITY *of* MADRAS, *in the official years 1902-03 to 1906-07*

Heads of Income	1902-03	1903-04	1904-05	1905-06	1906-07
Opening Balance	10,84,888	13,72,351	19,09,282	13,76,199	15,50,727
Municipal Rates and Taxes—					
Octroi: Total	...	...	...	...	...
Tax on houses and lands	5,59,220	5,72,249	5,96,889	6,27,632	6,32,209
„ „ animals and vehicles	1,12,572	1,15,531	1,18,460	1,19,108	89,190
„ „ professions and trades	77,306	81,392	83,743	88,705	94,682
Tolls (on roads and ferries)	38,677	36,912	36,560	35,114	38,115
Water rate	2,23,240	2,28,426	2,38,211	2,50,740	3,67,151
Lighting rate	69,908	71,553	74,608	78,483	78,999
Conservancy (including scavenging and latrine rates)	...	...	...	...	...
Other taxes	...	...	...	...	30,239
Total municipal rates and taxes	10,80,923	11,06,063	11,48,471	11,99,782	13,30,585
Realisations under special Acts—					
From pounds	...	...	...	...	...
„ hackney carriages	...	...	...	...	...
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	...	...	...	...	...
Total	...	...	...	...	...
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	30,363	31,054	30,829	31,328	29,797
Sale proceeds of lands and produce of lands, etc.	48,257	63,182	68,161	69,035	37,661
Conservancy receipts (other than taxes and rates)	9,009	8,543	9,210	10,571	18,111
Fees and revenue from educational institutions	...	...	...	...	...
„ „ „ „ medical „	...	...	191	49	115
„ „ „ „ markets and slaughter-houses	33,832	38,244	35,864	37,456	43,340
„ „ „ „ tramways	...	...	...	...	...
Other fees	2,20,309	2,28,337	2,36,917	2,20,528	2,25,333
Fines under municipal and other Acts	5,515	7,533	6,880	5,054	2,019
Interest of Investments—					
For general purposes	...	...	10,000	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Premium on loans	...	...	...	...	...
Total	3,47,285	3,76,893	3,98,052	3,74,021	3,56,976
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	35,527	35,978	52,259	3,65,510	3,32,050
„ educational purposes	...	...	...	...	21,959
„ medical purposes	...	...	...	...	...
From Local funds—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
From other sources—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	...	...	...	...
Total	35,527	35,978	52,259	3,65,510	3,54,000
Miscellaneous—					
Recoveries on account of services rendered to private individuals	27,556	22,453	20,542	16,997	14,700
Other items	64,975	69,415	74,351	86,787	1,18,586
Total	92,531	91,868	94,893	1,03,784	1,33,286
Total Income	15,56,266	16,10,802	16,93,675	20,43,097	21,74,847
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	...
Loans—					
From Government	...	...	...	7,00,000	...
Raised in the market from private individuals	2,91,000	5,00,000	...	50,000	1,00,000
Realisations of sinking fund for repayment of loans	55,062	58,734	62,310	63,083	69,495
Advances—					
Permanent	...	...	400	...	495
Other	14,040	5,243	6,302	5,954	15,406
Deposits	6,19,948	7,85,401	3,92,517	5,08,640	5,14,390
Total	(a)9,80,400	(a)13,49,505	4,61,529	13,27,677	6,99,786
Total Receipts, excluding opening balance	25,36,666	29,60,307	21,55,204	33,70,774	28,74,633
Total Receipts, including opening balance	36,21,554	43,32,658	40,64,486	47,46,973	44,25,360
Incidence of taxation (municipal rates and taxes) per head of population	2·11	2·17	2·27	2·36	2·61
Incidence of income per head of population	3·05	3·16	3·32	4·01	4·27

(a) Includes R350 and R127 in 1902-03 and 1903-04, respectively, being the amount of discount on investments

No. 2—O

INCOME (in rupees) of the MUNICIPALITIES in COORG, *in the official years 1902-03 to 1906-07*

Heads of Income	1902-03	1903-04	1904-05	1905-06	1906-07
Opening Balance	17,137	15,610	11,324	12,577	11,182
Municipal Rates and Taxes—					
Octroi : Total	...	...	...	...	...
Tax on houses and lands	7,402	9,040	10,121	8,736	9,224
„ „ animals and vehicles	389	691	736	812	789
„ „ professions and trades	5,510	4,756	4,158	3,602	3,931
Tolls (on roads and ferries)	1,590	1,661	1,766	1,370	1,270
Water rate	...	...	...	...	...
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	...	...	...	...	...
Other taxes	...	...	...	...	...
Total municipal rates and taxes	14,891	16,148	16,781	14,520	15,214
Realisations under special Acts—					
From pounds	1,787	1,760	2,159	2,120	2,151
„ hackney carriages	...	...	...	...	...
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	...	...	...	...	...
Total	1,787	1,760	2,159	2,120	2,151
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	...	...	...	...	...
Sale proceeds of lands and produce of lands, etc.	...	...	...	...	...
Conservancy receipts (other than taxes and rates)	...	...	...	...	...
Fees and revenue from educational institutions	317	297	304	295	238
„ „ „ „ medical „	299	230	120	244	248
„ „ „ „ markets and slaughter-houses	2,844	2,531	2,965	3,102	3,305
„ „ „ „ tramways	...	...	...	...	...
Other fees	1,264	1,098	1,226	1,358	1,576
Fines under municipal and other Acts	62	178	89	238	405
Interest of Investments—					
For general purposes	61	61	61	61	61
„ educational purposes	...	...	...	...	...
„ medical purposes	175	192	210	210	210
Premium on loans	...	...	...	...	...
Total	5,022	4,587	4,975	5,508	6,043
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	...	...	...	...	...
„ educational purposes	1,080	1,440	1,440	1,440	1,440
„ medical purposes	2,520	3,360	3,360	3,360	3,360
From Local Funds—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	500	500	500	500	500
From other sources—					
For general purposes	...	...	...	...	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	573	...	...	...
Total	4,100	5,873	5,300	5,300	5,300
Miscellaneous—					
Recoveries on account of services rendered to private individuals	...	...	...	...	...
Other items	...	...	...	...	...
Total	...	...	...	...	...
Total Income	25,800	28,368	29,215	27,448	28,708
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	...	...	...
Loans—					
From Government	...	...	...	...	...
Raised in the market from private individuals	...	...	...	...	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	...	...	...	...	...
Other	...	...	...	...	...
Deposits	...	...	...	...	...
Total	...	...	...	...	...
Total Receipts, excluding opening balance	25,800	28,368	29,215	27,448	28,708
Total Receipts, including opening balance	42,937	43,978	40,539	40,025	39,890
Incidence of taxation (municipal rates and taxes) per head of population	·97	1·06	1·1	·95	·99
Incidence of income per head of population	1·7	1·86	1·92	1·8	1·88

MUNICIPALITIES

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1902-03 to 1906-07

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	21,29,035	23,74,956	22,99,673	24,49,899	25,71,664
Collection of taxes	20,10,211	20,92,132	21,87,285	23,37,898	24,62,389
Collection of tolls on roads and ferries	50,933	71,479	55,186	49,608	53,198
Survey of land	85,537	92,751	1,20,890	1,56,478	1,26,173
Refunds	16,30,681	15,32,383	16,82,384	13,96,361	2,11,853
Pensions and gratuities	1,82,852	2,66,828	2,27,581	2,87,825	2,55,406
TOTAL	60,89,249	64,30,529	65,72,999	66,78,069	56,80,683
PUBLIC SAFETY—					
Fire	3,16,777	3,26,533	3,98,047	3,55,519	3,07,372
Lighting	19,10,707	19,93,269	22,28,205	22,32,207	23,06,982
Police	18,50,081	17,36,523	17,62,603	13,72,830	12,50,662
Rewards for the destruction of wild animals and snakes	9,400	7,916	10,899	9,749	10,419
TOTAL	40,86,965	40,64,241	43,99,754	39,70,305	39,65,435
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	36,03,682	47,59,628	28,43,976	19,80,961	26,36,764
Establishment, repairs, etc.	22,43,323	23,49,469	25,21,078	28,03,520	31,07,174
Drainage—					
Capital outlay	20,82,624	24,64,845	35,66,672	43,98,259	29,58,611
Establishment, repairs, etc.	11,43,306	11,85,366	13,35,844	13,49,734	14,21,915
Conservancy	99,70,635	1,02,86,351	1,02,79,165	1,11,38,696	1,11,85,940
Hospitals and dispensaries	27,93,572	27,39,415	27,36,052	30,78,303	28,92,609
Plague charges	7,06,653	7,46,762	6,68,795	3,99,792	15,34,152
Vaccination	2,00,719	1,97,996	1,98,721	2,32,159	2,05,487
Markets and slaughter-houses	8,36,603	16,63,752	11,79,246	10,35,575	10,53,440
Pounds	72,975	79,413	84,777	83,185	98,779
Dâk bungalows and serais	63,037	69,203	64,119	57,428	73,311
Arboriculture, gardens, etc.	5,27,229	7,18,957	4,87,842	5,08,946	4,91,785
Veterinary charges	29,040	35,631	47,303	56,588	73,773
Registration of births and deaths	1,35,303	1,75,713	1,82,472	1,94,938	1,81,588
Public Works—					
Establishment	8,20,272	8,77,914	9,42,167	8,69,352	9,50,267
Buildings	9,85,018	12,66,921	10,06,334	9,79,416	7,58,594
Roads	46,49,279	47,63,237	53,70,819	55,36,455	55,81,624
Stores	51,410	59,805	1,17,797	87,245	95,200
Reclamation of Town lands	2,68,023	...	...	...	...
Miscellaneous works	7,194	131	613	11,312	1,002
TOTAL PUBLIC HEALTH AND CONVENIENCE	3,11,89,897	3,44,40,509	3,36,33,792	3,48,01,864	3,53,02,015
PUBLIC INSTRUCTION—					
Schools and colleges	20,45,837	21,59,296	23,53,823	22,20,180	22,64,629
Contributions	6,28,603	6,23,323	6,37,950	7,32,596	8,13,589
Libraries, museums, menageries, etc.	97,862	1,02,712	1,17,393	1,02,721	1,22,218
TOTAL	27,72,302	28,85,331	31,09,166	30,55,497	32,00,436
CONTRIBUTIONS FOR GENERAL PURPOSES	10,90,839	9,64,203	8,65,983	7,87,584	9,12,695
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,77,627	6,22,370	5,88,336	7,68,985	2,26,585
" " " " " year of report	46,72,685	48,89,036	50,18,258	50,33,956	57,82,079
Discount	1,23,460	38,937	5,956	5,409	20,219
Actual cost of works done for private individuals	2,01,616	1,10,937	1,32,539	1,26,118	94,284
Miscellaneous charges	11,66,629	11,76,349	12,25,227	19,48,078	13,85,913
TOTAL	66,42,017	68,37,629	69,70,316	78,82,546	75,09,080
TOTAL EXPENDITURE	5,18,71,269	5,56,22,442	5,55,52,010	5,71,75,865	5,65,70,344
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	22,75,203	8,75,746	17,44,233	41,25,573	18,83,566
In Savings Bank	79,91,643	1,13,46,837	78,49,406	63,24,981	40,87,897
Payments to sinking fund	12,44,225	13,36,113	13,25,775	16,34,035	17,48,474
Repayment of loans	27,99,077	37,85,603	37,83,276	16,99,752	19,03,076
Advances—					
Permanent	19,048	47,291	28,706	49,100	33,362
Other	51,52,827	26,00,212	29,25,501	44,46,531	42,05,526
Deposits	1,53,62,863	2,05,95,902	1,85,82,945	1,83,63,756	1,57,59,550
TOTAL EXTRAORDINARY AND DEBT	3,48,44,887	4,05,87,704	3,62,39,842	3,66,43,728	2,96,21,451
TOTAL DISBURSEMENTS	8,67,16,156	9,62,10,146	9,17,91,852	9,38,19,593	8,61,91,795
CLOSING BALANCE	1,25,58,780	1,41,54,988	1,52,84,040	1,55,18,982	1,73,89,516

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in BURMA (*excluding* RANGOON), *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,79,015	1,93,535	1,96,473	2,03,768	2,10,574
Collection of taxes	45,050	46,848	47,489	49,379	47,753
Collection of tolls on roads and ferries	4,727	20,017	3,852	4,739	3,908
Survey of land	17,866	7,063	24,280	27,907	26,392
Refunds	24,316	14,653	16,053	18,711	32,797
Pensions and gratuities	3,480	3,330	3,582	5,203	9,058
TOTAL	2,74,454	2,85,446	2,91,729	3,09,707	3,30,482
PUBLIC SAFETY—					
Fire	21,990	27,615	39,059	30,988	22,360
Lighting	1,47,335	1,76,970	1,69,885	1,70,347	2,01,215
Police	20,521	13,361	15,420	2,719	75
Rewards for the destruction of wild animals and snakes	3	3	2	30	30
TOTAL	1,89,849	2,17,949	2,24,366	2,04,084	2,23,680
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	3,99,981	3,33,652	1,80,388	96,502	22,669
Establishment, repairs, etc.	1,02,006	99,294	40,020	45,612	93,129
Drainage—					
Capital outlay	174	1,815	7,078	1,144	11,876
Establishment, repairs, etc.	36,927	22,402	16,009	15,193	7,214
Conservancy	4,57,862	4,87,502	5,16,256	6,09,818	5,80,653
Hospitals and dispensaries	3,65,761	3,58,339	3,74,575	4,92,889	4,35,326
Plague charges	...	...	...	...	3,28,091
Vaccination	15,149	16,330	13,777	15,602	14,875
Markets and slaughter-houses	2,22,223	6,48,230	4,84,106	3,24,472	3,06,083
Pounds	9,045	8,307	8,327	7,866	11,165
Dâk bungalows and serais	6,244	2,774	1,102	1,770	1,006
Arboriculture, gardens, etc.	6,860	8,811	5,821	6,386	13,514
Veterinary charges	...	882	741	1,016	720
Registration of births and deaths	10,909	10,285	10,808	27,919	12,636
Public Works—					
Establishment	96,592	1,09,499	1,08,410	1,00,726	1,08,528
Buildings	7,969	11,256	14,670	22,971	13,695
Roads	4,58,215	3,98,925	3,79,635	5,75,074	4,69,967
Stores	3,961	484	1,543	9,260	4,954
TOTAL PUBLIC HEALTH AND CONVENIENCE	21,99,878	25,18,787	21,63,266	23,54,220	24,36,101
PUBLIC INSTRUCTION—					
Schools and colleges	27,441	24,226	22,843	26,609	35,049
Contributions	1,13,696	1,14,476	1,23,229	1,23,087	1,23,814
Libraries, museums, menageries, etc.	861	1,134	1,240	1,097	1,202
TOTAL	1,41,998	1,39,836	1,47,312	1,50,793	1,60,065
CONTRIBUTIONS FOR GENERAL PURPOSES	70,569	57,403	57,513	54,919	44,282
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	5,925	47,643	46,349	98,588	51,446
" " " " " year of report	22,537	40,710	52,415	2,280	51,200
Discount	4,800	11,880	1,950	...	...
Actual cost of works done for private individuals	39	...	331	...	...
Miscellaneous charges	17,188	12,214	8,929	18,553	11,599
TOTAL	50,489	1,12,447	1,09,974	1,19,421	1,14,245
TOTAL EXPENDITURE	29,27,237	33,31,868	29,94,160	31,93,144	33,08,855
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	5,000	5,000	...	...	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	19,544	43,644	34,444	20,308	21,456
Repayment of loans	19,263	25,866	26,563	27,962	27,362
Advances—					
Permanent	167	468	350	1,163	4,635
Other	53,942	1,49,083	1,78,764	1,06,037	1,72,780
Deposits	1,57,072	65,887	1,05,152	2,09,989	78,470
TOTAL EXTRAORDINARY AND DEBT	2,54,988	2,89,948	3,45,273	3,65,459	3,04,703
TOTAL DISBURSEMENTS	31,82,225	36,21,816	33,39,433	35,58,603	36,13,558
CLOSING BALANCE	7,16,471	9,99,221	6,07,501	8,30,382	8,54,084
NET AMOUNT OF DEBT	8,40,922	19,74,224	19,98,289	19,88,581	24,79,478

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of RANGOON, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,21,151	2,87,298	1,07,035	1,13,952	1,18,977
Collection of taxes	53,345	44,290	51,040	51,703	52,991
Collection of tolls on roads and ferries	...	...	...	...	...
Survey of land	1,259	1,480	13,540	48,045	32,055
Refunds	6,088	4,567	2,712	253	456
Pensions and gratuities	16,488	50,564	14,495	64,706	15,871
TOTAL	1,98,331	3,88,199	1,88,822	2,78,659	2,20,350
PUBLIC SAFETY—					
Fire	44,571	45,068	67,473	53,051	58,546
Lighting	49,653	45,649	43,923	43,875	44,615
Police	...	...	...	...	...
Rewards for the destruction of wild animals and snakes	...	...	...	...	...
TOTAL	94,224	90,717	1,11,396	96,926	1,03,161
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	10,17,261	21,40,737	12,46,066	2,58,071	4,65,719
Establishment, repairs, etc.	1,15,666	1,62,394	2,08,055	1,30,466	1,25,819
Drainage—					
Capital outlay	18,966	30,585	10,201	1,47,354	2,17,490
Establishment, repairs, etc.	1,16,576	1,32,702	1,67,430	1,44,743	1,61,274
Conservancy	3,38,810	3,51,981	4,29,475	5,17,028	5,38,411
Hospitals and dispensaries	2,47,242	98,372	1,01,956	2,56,818	61,667
Plague charges	...	...	...	...	2,15,091
Vaccination	4,422	3,805	4,875	5,725	6,118
Markets and slaughter-houses	90,604	94,305	1,48,082	98,823	63,128
Pounds	181	1,702	285	637	2,133
Dâk bungalows and serais	...	...	...	...	...
Arboriculture, gardens, etc.	21,423	23,849	39,587	40,431	26,226
Veterinary charges	8,179	8,663	15,933	15,281	18,108
Registration of births and deaths	6,585	7,478	9,111	8,898	8,719
Public Works—					
Establishment	96,871	1,05,931	1,13,402	1,30,607	1,19,934
Buildings	38,634	2,442	9,615	1,780	1,313
Roads	5,30,131	2,41,966	4,29,755	3,60,261	4,20,165
Stores	...	...	...	...	...
Reclamation of Town lands(*a*)	2,68,023	...	...	...	...
TOTAL PUBLIC HEALTH AND CONVENIENCE	29,19,574	34,06,912	29,33,828	21,16,923	24,51,315
PUBLIC INSTRUCTION—					
Schools and colleges	...	...	...	...	...
Contributions	92,988	1,00,222	1,01,604	1,24,494	1,53,326
Libraries, museums, menageries, etc.	...	500	...	...	...
TOTAL	92,988	1,00,722	1,01,604	1,24,494	1,53,326
CONTRIBUTIONS FOR GENERAL PURPOSES	8,832	20,434	9,178	26,218	71,301
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	2,55,571	3,19,831	3,73,606	4,20,866	...
" " " " " year of report	74,303	33,750	...	...	4,70,453
Discount	35,255	...	...	...	9,608
Actual cost of works done for private individuals	...	...	...	...	...
Miscellaneous charges	39,808	37,717	31,801	34,123	35,926
TOTAL	4,04,937	3,91,298	4,05,407	4,54,989	5,15,987
TOTAL EXPENDITURE	37,18,886	43,98,282	37,50,235	30,98,209	35,15,440
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	26,161	27,875	28,953	28,130	29,589
In Savings Bank	...	...	...	...	...
Payments to sinking fund	1,49,526	1,65,307	62,839	2,13,692	1,72,633
Repayment of loans	6,99,500	4,62,500	57,500	57,500	57,500
Advances—					
Permanent	...	...	...	...	...
Other	3,88,496	2,92,809	2,80,373	7,59,053	8,00,405
Deposits	2,43,865	1,68,167	1,20,323	1,92,563	1,04,119
TOTAL EXTRAORDINARY AND DEBT	15,07,548	11,16,658	5,49,988	12,50,938	11,64,246
TOTAL DISBURSEMENTS	52,26,434	55,14,940	43,00,223	43,49,147	46,79,686
CLOSING BALANCE	28,33,740	11,58,180	9,93,614	7,68,983	11,15,715
NET AMOUNT OF DEBT	79,35,621	75,42,281	86,11,950	88,21,114	96,84,080

(*a*) Receipts and expenditure of the Town Lands Reclamation Fund in Rangoon have, from 1903-04, been separated from the general accounts of the Rangoon Municipality under orders of the Government of India

No. 3—C

EXPENDITURE (in rupees) of the MUNICIPALITIES in EASTERN BENGAL *and* ASSAM, *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06(b)	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	8,372	8,485	8,583	54,827	47,447
Collection of taxes	8,546	8,956	8,620	44,999	45,483
Collection of tolls on roads and ferries	1,284	781	628	1,724	1,900
Survey of land	17	28	3	1,347	2,229
Refunds	198	510	138	756	892
Pensions and gratuities	480	100	200	48	441
TOTAL	18,897	18,860	18,172	1,03,701	98,392
PUBLIC SAFETY—					
Fire	59	418	18	144	416
Lighting	8,133	9,235	8,578	52,373	55,095
Police	1,805	1,654	1,439	2,242	2,248
Rewards for the destruction of wild animals and snakes	118	145	81	918	967
TOTAL	10,115	11,452	10,116	55,677	58,726
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	6,218	6,807	9,150	13,117	20,061
Establishment, repairs, etc.	15,242	13,604	12,904	64,034	64,776
Drainage—					
Capital outlay	2,753	12,467	4,071	16,962	9,460
Establishment, repairs, etc.	5,574	5,690	5,571	28,651	30,234
Conservancy	77,859	80,713	81,328	3,63,172	4,10,565
Hospitals and dispensaries	8,233	8,965	9,849	1,45,556	1,23,280
Plague charges	...	...	...	...	832
Vaccination	879	888	996	5,228	5,334
Markets and slaughter-houses	5,674	5,525	3,009	23,423	15,828
Pounds	3,481	3,623	4,286	5,759	5,582
Dâk bungalows and serais	239	198	72	308	814
Arboriculture, gardens, etc.	2,400	1,368	2,271	6,512	6,487
Veterinary charges	...	...	...	830	4,376
Registration of births and deaths	424	322	282	258	245
Public Works—					
Establishment	6,997	7,303	7,867	23,621	24,693
Buildings	3,220	5,191	2,984	11,342	10,180
Roads	50,388	58,181	42,405	1,71,633	2,13,470
Stores	318	399	1,767	7,811	2,588
TOTAL PUBLIC HEALTH AND CONVENIENCE	1,89,899	2,11,235	1,88,812	8,88,217	9,48,805
PUBLIC INSTRUCTION—					
Schools and colleges	1,951	2,118	2,389	20,938	21,893
Contributions	7,601	6,719	6,912	22,106	24,380
Libraries, museums, menageries, etc.	...	106	913	1,785	3,222
TOTAL	9,552	8,943	10,214	44,829	49,495
CONTRIBUTIONS FOR GENERAL PURPOSES	1,560	721	562	1,552	1,187
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	...	...	...	178	786
" " " " " year of report	487	458	435	6,503	5,838
Discount	...	...	...	...	...
Actual cost of works done for private individuals	432	685	1,215	11,430	12,118
Miscellaneous charges	10,249	7,495	4,971	42,302	37,061
TOTAL	11,168	8,638	6,621	60,413	55,803
TOTAL EXPENDITURE	2,41,191	2,59,849	2,34,497	11,54,389	12,12,408
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	...	...	...	10,000	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	...	...	...	10,063	8,162
Repayment of loans	733	762	3,038	17,807	23,463
Advances—					
Permanent	230	...	30	1,675	1,915
Other	...	...	460	1,49,625	1,18,183
Deposits	...	78	324	13,780	17,689
TOTAL EXTRAORDINARY AND DEBT	963	840	3,852	2,02,950	1,69,412
TOTAL DISBURSEMENTS	2,42,154	2,60,689	2,38,349	13,57,339	13,81,820
CLOSING BALANCE	53,825	58,812	73,018	2,42,172	2,94,794
NET AMOUNT OF DEBT	11,446	20,684	(a)	1,48,790	93,676

(a) Information not available

(b) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in BENGAL *(excluding* CALCUTTA*), in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06(a)	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,20,464	2,22,784	2,28,594	1,91,694	2,02,034
Collection of taxes	1,96,670	1,97,113	2,02,448	1,72,949	1,82,084
Collection of tolls on roads and ferries	1,682	552	1,922	401	400
Survey of land	8,243	18,073	8,495	3,145	4,484
Refunds	2,533	17,789	4,894	24,769	7,006
Pensions and gratuities	740	1,004	987	1,064	1,532
TOTAL	4,30,332	4,57,315	4,47,340	3,94,022	3,97,540
PUBLIC SAFETY—					
Fire	27,353	27,581	30,275	25,712	31,861
Lighting	2,39,449	2,42,411	3,29,835	2,46,145	2,37,263
Police	33,076	6,211	18,675	23,615	21,286
Rewards for the destruction of wild animals and snakes	2,191	2,041	2,067	1,849	1,904
TOTAL	3,02,069	2,78,244	3,80,852	2,97,321	3,12,314
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,59,580	2,32,446	97,994	54,343	1,52,046
Establishment, repairs, etc.	2,03,488	2,03,924	2,16,504	1,93,706	1,93,491
Drainage—					
Capital outlay	57,214	51,214	66,412	40,293	2,21,928
Establishment, repairs, etc.	1,14,153	1,15,959	1,35,172	1,19,772	1,24,711
Conservancy	12,56,888	13,06,980	13,60,642	11,79,206	12,46,285
Hospitals and dispensaries	4,69,319	5,10,329	5,05,060	4,24,962	5,06,535
Plague Charges	2,671	23,024	41,489	73,436	98,952
Vaccination	21,548	21,628	21,795	19,198	19,094
Markets and slaughter-houses	16,766	23,753	43,630	60,593	28,396
Pounds	5,960	4,833	4,949	4,438	5,021
Dâk bungalows and serais	7,264	7,900	4,453	7,035	5,134
Arboriculture, gardens, etc.	10,334	10,510	9,860	7,721	7,300
Veterinary charges	2,557	4,393	5,181	4,640	5,212
Registration of births and deaths	...	...	...	...	840
Public Works—					
Establishment	83,780	86,286	89,140	81,470	84,305
Buildings	1,18,400	1,24,034	84,753	51,755	49,111
Roads	5,34,206	5,58,574	8,39,128	5,01,857	4,48,463
Stores	9,462	5,390	8,848	3,236	6,108
TOTAL PUBLIC HEALTH AND CONVENIENCE	30,73,590	32,91,177	35,35,010	28,27,661	32,02,932
PUBLIC INSTRUCTION—					
Schools and colleges	59,958	62,192	63,717	56,145	52,111
Contributions	76,229	81,295	86,898	73,624	87,633
Libraries, museums, menageries, etc.	1,220	1,252	1,777	2,138	1,728
TOTAL	1,37,407	1,44,739	1,52,392	1,31,907	1,41,472
CONTRIBUTIONS FOR GENERAL PURPOSES	5,041	13,415	13,836	11,156	8,577
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	2,559	7,718	...	...	1,53,273
" " " " " year of report	94,665	1,33,474	1,37,784	1,37,467	192
Discount	...	...	...	...	18,744
Actual cost of works done for private individuals	42,144	17,580	17,775	23,588	1,83,442
Miscellaneous charges	1,34,865	1,61,298	1,49,713	1,25,543	
TOTAL	2,74,233	3,20,070	3,05,272	2,86,598	3,55,651
TOTAL EXPENDITURE	42,22,672	45,04,960	48,34,702	39,48,665	44,18,486
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	1,04,000	31,504	1,500	39,000	5,000
In Savings Bank	200	1,881	...	...	...
Payments to sinking fund	10,500	10,966	5,750	2,500	2,500
Repayments of loans	1,00,028	2,37,335	1,24,569	1,15,261	1,73,255
Advances—					
Permanent	8,991	1,465	2,533	14,267	1,460
Other	1,53,102	5,08,086	7,34,359	5,86,796	3,98,454
Deposits	1,53,578	89,706	89,925	76,879	1,42,403
TOTAL EXTRAORDINARY AND DEBT	5,30,400	8,80,943	9,58,636	8,34,703	7,23,072
TOTAL DISBURSEMENTS	47,53,072	53,85,903	57,93,338	47,83,368	51,41,558
CLOSING BALANCE	8,30,551	9,44,336	9,28,299	9,42,312	10,50,202
NET AMOUNT OF DEBT	33,81,009	33,85,070	34,60,292	36,31,155	36,36,153

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA,** *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,95,276	3,24,388	3,54,326	3,83,750	4,15,099
Collection of taxes	2,57,964	3,05,246	3,15,430	3,17,766	3,05,895
Collection of tolls on roads and ferries	...	...	...	...	...
Survey of land	20,700	30,646	21,793	11,151	21,405
Refunds	9,873	10,644	1,966	...	...
Pensions and gratuities	51,269	1,07,679	85,388	90,410	94,248
TOTAL	6,35,082	7,78,603	7,78,903	8,03,077	8,36,647
PUBLIC SAFETY—					
Fire	62,055	53,956	63,582	54,838	68,737
Lighting	4,76,753	4,88,676	5,85,807	5,83,247	5,90,690
Police	...	...	...	...	...
Rewards for the destruction of wild animals and snakes	402	324	298	248	486
TOTAL	5,39,210	5,47,956	6,49,687	6,38,333	6,59,913
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	4,57,199	7,85,286	4,16,517	8,72,379	7,52,056
Establishment, repairs, etc.	3,88,819	3,98,326	3,98,368	5,27,525	7,56,114
Drainage—					
Capital outlay	4,50,805	6,73,664	7,57,948	6,62,864	5,22,209
Establishment, repairs, etc.	99,192	1,21,364	1,57,819	1,90,852	1,93,720
Conservancy	15,43,757	16,22,483	14,53,292	15,06,698	15,50,854
Hospitals and dispensaries	51,916	58,869	68,742	64,500	65,372
Plague charges	1,50,080	1,39,374	90,645	78,429	88,120
Vaccination	23,698	19,308	22,624	53,322	26,346
Markets and slaughter-houses	1,13,815	4,71,726	95,082	83,560	1,32,647
Pounds	1,668	1,204	324	...	...
Dâk bungalows and serais	...	...	...	...	...
Arboriculture, gardens, etc.	1,17,614	3,08,051	47,706	47,218	31,898
Veterinary charges	...	...	...	635	1,092
Registration of births and deaths	14,540	15,673	16,317	13,890	13,627
Public Works—					
Establishment	1,67,996	1,81,009	2,11,807	1,03,662	1,52,645
Buildings	3,29,107	5,01,206	3,23,419	1,43,039	26,752
Roads	6,81,651	10,91,963	7,01,969	4,98,377	7,83,187
Stores	...	...	...	...	...
TOTAL PUBLIC HEALTH AND CONVENIENCE	45,91,857	63,89,506	47,62,579	48,46,950	50,96,639
PUBLIC INSTRUCTION—					
Schools and colleges	...	23,866	17,719	...	...
Contributions	15,700	...	...	15,704	27,256
Libraries, museums, menageries, etc.	2,312	4,477	3,477	4,595	3,595
TOTAL	18,012	28,343	21,196	20,299	30,851
CONTRIBUTIONS FOR GENERAL PURPOSES	316	5,107	...	...	...
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	...	...	...	...	...
" " " " " year of report	14,93,004	15,13,996	16,31,028	16,51,642	17,15,776
Discount	24,714	...	...	...	5,169
Actual cost of works done for private individuals	46,367	13,176	32,077	5,291	242
Miscellaneous charges	2,06,757	2,46,725	1,36,356	2,05,109	2,00,454
TOTAL	17,70,842	17,73,897	17,99,461	18,62,042	19,21,641
TOTAL EXPENDITURE	75,55,319	95,23,412	80,11,826	81,70,701	85,45,691
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	...	...	...	...	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	3,03,632	3,29,014	3,54,775	4,66,025	4,82,978
Repayment of loans	11,07,569	17,69,883	24,87,742	3,96,575	4,13,608
Advances—					
Permanent	2,046	48	...	3,048	...
Other	3,65,423	...	85,689	...	1,66,750
Deposits	...	...	1,02,234	...	...
TOTAL EXTRAORDINARY AND DEBT	17,78,670	20,98,945	30,30,440	8,65,648	10,63,336
TOTAL DISBURSEMENTS	93,33,989	1,16,22,357	1,10,42,266	90,36,349	9,609,027
CLOSING BALANCE	3,68,370	15,42,175	26,49,353	22,02,730	13,54,034
NET AMOUNT OF DEBT	2,87,53,391	3,28,04,801	3,44,79,667	3,50,91,703	3,52,74,712

MUNICIPALITIES

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in the UNITED PROVINCES *of* AGRA *and* OUDH, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,61,313	2,59,230	2,83,908	3,12,826	3,24,246
Collection of taxes	3,85,702	4,10,480	4,16,624	4,19,697	4,58,129
Collection of tolls on roads and ferries	12,572	19,040	20,156	11,108	16,809
Survey of land	9,751	13,554	21,981	30,794	6,133
Refunds	4,847	5,818	5,376	4,985	14,052
Pensions and gratuities	2,013	3,913	6,274	1,580	3,572
TOTAL	6,76,198	7,12,035	7,48,319	7,80,990	8,22,941
PUBLIC SAFETY—					
Fire	1,663	5,268	4,923	4,741	6,868
Lighting	1,68,194	1,82,130	1,88,558	2,08,185	2,28,138
Police	5,25,797	5,37,462	5,45,920	1,67,109	57,780
Rewards for the destruction of wild animals and snakes	315	536	2,454	1,063	1,361
TOTAL	6,95,969	7,25,396	7,41,855	3,81,098	2,94,147
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,15,071	1,03,566	1,07,781	1,75,505	4,75,281
Establishment, repairs, etc.	3,70,634	3,97,366	4,19,353	4,76,765	4,95,827
Drainage—					
Capital outlay	4,66,074	6,23,731	8,52,410	10,04,871	7,46,449
Establishment, repairs, etc.	84,248	92,445	92,508	92,338	1,11,540
Conservancy	12,21,472	12,61,023	12,12,258	13,25,786	13,82,897
Hospitals and dispensaries	1,65,441	1,64,518	1,67,340	1,72,146	1,71,220
Plague charges	1,86,596	1,27,106	1,62,478	1,18,938	1,34,964
Vaccination	24,886	20,928	23,094	23,729	25,135
Markets and slaughter-houses	72,267	78,127	87,683	88,875	1,35,318
Pounds	22,464	26,375	19,289	18,209	18,494
Dâk bungalows and serais	8,575	13,940	16,052	6,472	12,362
Arboriculture, gardens, etc.	50,118	49,042	60,988	68,446	89,877
Veterinary charges	1,382	1,490	1,978	2,283	2,045
Registration of births and deaths	8,103	7,836	7,530	6,492	7,063
Public Works—					
Establishment	74,799	80,150	86,511	84,071	1,00,071
Buildings	1,19,930	1,08,148	1,12,336	1,31,160	1,08,162
Roads	4,99,927	5,05,879	5,07,585	6,11,570	6,33,983
Stores	1,191	15,188	3,892	2,578	1,981
Miscellaneous works	915	...	...	...	...
TOTAL PUBLIC HEALTH AND CONVENIENCE	34,94,093	36,82,858	39,41,066	44,10,234	46,52,669
PUBLIC INSTRUCTION—					
Schools and Colleges	1,53,298	1,54,156	1,78,233	2,08,780	2,15,469
Contributions	79,058	80,427	79,595	71,789	82,815
Libraries, museums, menageries, etc.	7,290	8,494	7,852	7,917	9,500
TOTAL	2,39,646	2,43,077	2,65,680	2,88,486	3,07,784
CONTRIBUTIONS FOR GENERAL PURPOSES	1,54,066	1,53,819	2,00,517	2,28,889	2,61,505
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	...	...	22,500	...	...
" " " " " year of report	3,19,465	3,54,088	3,43,485	3,97,497	4,04,901
Discount	...	20,000	...	...	...
Actual cost of works done for private individuals	2,617	2,546	3,354	2,367	4,277
Miscellaneous charges	2,24,147	3,05,239	2,87,339	3,21,040	2,18,187
TOTAL	5,46,229	6,81,873	6,56,678	7,20,904	6,27,365
TOTAL EXPENDITURE	58,06,201	61,99,058	65,54,115	68,10,601	69,66,411
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	30,130	5,997	...	...	55,406
In Savings Bank	...	...	...	...	...
Payments to sinking fund	...	8,766	26,297	17,531	17,531
Repayment of loans	1,96,653	5,49,712	2,04,081	2,68,202	2,84,432
Advances—					
Permanent	2,542	39,019	17,116	3,581	4,775
Other	1,725	3,577	6,485	4,526	13,225
Deposits	13,329	8,664	9,498	19,011	39,836
TOTAL EXTRAORDINARY AND DEBT	2,44,379	6,15,735	2,63,477	3,12,851	4,15,205
TOTAL DISBURSEMENTS	60,50,580	68,14,793	68,17,592	71,23,452	73,81,616
CLOSING BALANCE	16,58,301	20,18,342	21,20,395	21,70,474	28,14,913
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the PANJAB, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,18,323	2,23,296	2,59,273	2,84,192	3,10,040
Collection of taxes	2,55,027	2,54,408	2,71,196	3,75,518	4,40,373
Collection of tolls on roads and ferries	1,511	1,564	1,525	1,501	1,483
Survey of land	2,448	434	1,278	3,352	2,158
Refunds	2,03,502	2,18,115	2,54,849	9,301	80,966
Pensions and gratuities	3,921	1,874	4,657	5,002	8,094
TOTAL	6,84,732	6,99,691	7,92,778	6,78,866	8,43,114
PUBLIC SAFETY—					
Fire	16,759	14,006	15,832	14,474	17,226
Lighting	1,22,026	1,16,935	1,31,191	1,46,429	1,55,814
Police	5,58,161	5,62,183	5,60,675	5,68,912	5,60,436
Rewards for the destruction of wild animals and snakes	643	641	1,995	623	630
TOTAL	6,97,589	6,93,765	7,09,693	7,30,438	7,34,106
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	4,73,802	6,72,369	2,61,141	63,864	2,26,010
Establishment, repairs, etc.	1,43,828	1,66,375	2,11,211	2,74,158	2,38,592
Drainage—					
Capital outlay	2,52,362	81,074	2,50,840	4,08,665	3,81,643
Establishment, repairs, etc.	38,043	43,977	50,623	42,331	48,724
Conservancy	5,92,576	5,87,176	5,99,576	6,31,778	6,42,229
Hospitals and dispensaries	5,47,686	5,87,909	5,71,144	5,32,240	5,12,228
Plague charges	...	...	...	56,004	63,382
Vaccination	25,253	22,636	24,047	22,508	22,613
Markets and slaughter-houses	39,518	24,156	21,338	39,608	26,870
Pounds	6,958	10,031	18,657	17,768	18,901
Dâk bungalows and serais	3,165	3,786	4,839	5,207	7,002
Arboriculture, gardens, etc.	1,20,032	1,11,305	1,04,336	1,01,682	95,437
Veterinary charges	3,779	2,469	2,401	4,291	3,788
Registration of births and deaths	6,829	6,632	7,841	6,243	5,478
Public Works—					
Establishment	40,013	44,650	49,550	42,011	46,092
Buildings	66,230	64,659	51,387	96,103	58,171
Roads	3,37,069	2,83,883	3,68,344	4,99,453	3,83,984
Stores	6,240	25,061	38,121	35,111	44,433
TOTAL PUBLIC HEALTH AND CONVENIENCE	27,03,383	27,38,148	26,35,396	28,79,025	28,25,577
PUBLIC INSTRUCTION—					
Schools and colleges	5,58,383	5,76,805	5,78,912	3,49,566	3,66,221
Contributions	29,288	30,369	33,399	75,058	60,240
Libraries, museums, menageries, etc.	6,972	7,208	7,087	8,962	16,476
TOTAL	5,94,643	6,14,382	6,19,398	4,33,586	4,42,937
CONTRIBUTIONS FOR GENERAL PURPOSES	1,26,750	1,33,962	88,930	12,943	20,389
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	179	156	23	68,024	3,113
" " " " " year of report	1,68,508	1,94,756	2,02,987	1,45,949	2,12,160
Discount	81	688	12	452	...
Actual cost of works done for private individuals	17,667	11,247	10,711	14,249	13,568
Miscellaneous charges	1,37,270	84,917	1,05,658	2,34,363	2,18,462
TOTAL	3,23,705	2,91,764	3,19,391	4,63,037	4,47,303
TOTAL EXPENDITURE	51,30,802	51,71,712	51,65,586	51,97,895	53,13,426
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	1,74,100	31,000	70,200	10,200	1,00,000
In Savings Bank	530	5,709	5,832	...	451
Payments to sinking fund	...	...	...	...	...
Repayment of loans	1,77,403	1,88,593	1,62,870	2,32,548	2,31,132
Advances—					
Permanent	350	685	1,860	15,963	11,364
Other	35,682	7,584	2,856	33,742	15,699
Deposits	8,026	10,210	17,123	4,752	42,117
TOTAL EXTRAORDINARY AND DEBT	3,96,091	2,43,781	2,60,741	2,97,205	4,00,763
TOTAL DISBURSEMENTS	55,26,893	54,15,493	54,26,327	54,95,100	57,14,189
CLOSING BALANCE	14,24,560	15,56,610	16,19,025	14,50,984	16,75,263
NET AMOUNT OF DEBT	44,53,650	49,23,590	51,57,700	52,83,497	52,28,116

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the NORTH-WEST FRONTIER PROVINCE, *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	22,131	21,810	22,713	27,458	22,404
Collection of taxes	25,246	25,854	25,451	32,329	38,498
Collection of tolls on roads and ferries	...	...	...	...	...
Survey of land	668	203	...	...	281
Refunds	5,372	4,570	5,861	281	349
Pensions and gratuities	...	...	23	1,574	118
TOTAL	53,417	52,437	54,048	61,642	61,650
PUBLIC SAFETY—					
Fire	2,510	1,175	2,524	1,854	2,208
Lighting	15,845	18,800	19,813	21,197	19,832
Police	70,660	72,075	68,166	62,067	60,937
Rewards for the destruction of wild animals and snakes	58	106	97	76	47
TOTAL	89,073	92,156	90,600	85,194	83,024
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	9,809	8,559	7,588	3,272	1,290
Establishment, repairs, etc.	17,548	14,077	14,941	15,043	22,977
Drainage—					
Capital outlay	7,253	16,489	34,553	13,469	9,856
Establishment, repairs, etc.	9,244	8,530	18,027	22,410	20,869
Conservancy	67,522	66,043	63,205	65,500	65,600
Hospitals and dispensaries	49,800	50,574	52,399	49,826	50,581
Plague charges	...	...	...	507	539
Vaccination	3,919	4,651	3,889	3,912	4,089
Markets and slaughter-houses	9,230	5,036	9,114	1,912	2,344
Pounds	180	788	499	514	485
Dâk bungalows and serais	820	2 34	16	...	6
Arboriculture, gardens, etc.	19,292	18,921	20,465	14,625	13,382
Veterinary charges	18	1,148	1,827	5,576	4,227
Registration of births and deaths	867	1,007	956	857	789
Public Works—					
Establishment	2,393	2,069	2,251	2,245	3,479
Buildings	4,740	21,490	21,250	86,404	67,480
Roads	23,461	30,050	25,310	26,609	20,467
Stores	153	6	23	42	6,722
Miscellaneous works	...	...	...	...	...
TOTAL PUBLIC HEALTH AND CONVENIENCE	2,26,249	2,52,072	2,76,313	3,12,723	2,95,182
PUBLIC INSTRUCTION—					
Schools and colleges	48,583	54,728	57,074	52,609	56,142
Contributions	1,369	1,437	1,218	1,483	3,024
Libraries, museums, menageries, etc.	450	350	200	100	920
TOTAL	50,402	56,515	58,492	54,192	60,086
CONTRIBUTIONS FOR GENERAL PURPOSES	31,445	31,742	32,899	...	400
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	...	...	...	...	...
" " " " " year of report	1,053	1,004	952	899	844
Discount	...	...	...	...	...
Actual cost of works done for private individuals	...	...	...	...	...
Miscellaneous charges	18,336	29,193	19,493	24,709	31,929
TOTAL	19,389	30,197	20,445	25,608	32,773
TOTAL EXPENDITURE	4,69,975	5,15,119	5,32,797	5,39,359	5,33,115
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	...	30,000	...	...	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	...	...	...	...	...
Repayment of loans	1,228	1,277	1,329	1,382	1,437
Advances—					
Permanent	...	...	75	565	770
Other	14	9	...	...	203
Deposits	...	...	...	...	300
TOTAL EXTRAORDINARY AND DEBT	1,242	31,286	1,404	1,947	2,710
TOTAL DISBURSEMENTS	4,71,217	5,46,405	5,34,201	5,41,306	5,35,825
CLOSING BALANCE	1,94,842	1,46,957	1,63,222	1,66,187	1,58,160
NET AMOUNT OF DEBT	24,865	23,578	22,229	20,792	19,665

No. 3—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in BOMBAY (*excluding the* CITY *of* BOMBAY), *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06	1906-07
General administration and collection charges—					
General Administration	2,40,052	2,48,033	2,49,325	2,53,961	2,52,107
Collection of taxes	2,48,361	2,56,783	2,68,010	2,75,153	2,93,032
Collection of tolls on roads and ferries	22,080	20,971	18,962	20,638	20,366
Survey of land	15,315	11,774	12,945	14,409	14,998
Refunds	10,40,613	8,59,693	12,86,313	12,10,885	12,406
Pensions and gratuities	16,528	15,377	19,175	16,558	18,325
Total	15,82,949	14,12,631	18,54,730	17,91,604	6,11,234
Public safety—					
Fire	34,826	35,275	40,166	42,064	50,215
Lighting	1,92,510	2,12,143	2,26,520	2,40,007	2,54,268
Police	4,063	5,569	11,104	4,947	5,140
Rewards for the destruction of wild animals and snakes	323	386	381	354	378
Total	2,31,722	2,53,373	2,78,171	2,87,372	3,10,001
Public health and convenience—					
Water-supply—					
Capital outlay	66,989	70,055	1,29,434	1,59,566	2,20,188
Establishment, repairs, etc.	2,57,722	2,58,573	3,56,242	3,25,537	3,51,752
Drainage—					
Capital outlay	1,71,290	3,45,767	2,68,944	6,05,230	1,96,229
Establishment, repairs, etc.	71,332	78,292	75,332	72,832	83,029
Conservancy	10,23,305	10,02,791	10,33,252	10,72,209	10,96,720
Hospitals and dispensaries	2,68,304	3,10,099	2,71,267	3,01,484	3,13,769
Plague charges	1,22,996	1,33,975	3,52,878	48,287	75,223
Vaccination	29,057	28,592	29,855	29,720	29,942
Markets and slaughter-houses	42,798	53,051	60,280	67,004	81,320
Pounds	6,774	6,751	7,969	8,092	10,877
Dâk bungalows and serais	11,748	13,169	9,490	8,261	15,327
Arboriculture, gardens, etc.	62,441	67,234	69,308	76,762	81,451
Veterinary charges	3,422	4,545	5,197	5,971	14,142
Registration of births and deaths	7,304	7,269	7,412	7,491	7,702
Public Works—					
Establishment	27,036	29,036	28,615	28,749	30,482
Buildings	86,889	1,10,243	74,534	82,988	94,220
Roads	4,88,306	4,52,510	5,43,211	6,26,579	5,40,774
Stores	1,847	1,588	5,902	1,833	3,241
Miscellaneous works	...	...	...	11,066	981
Total public health and convenience	27,49,560	29,73,540	33,29,122	35,39,761	32,47,369
Public instruction—					
Schools and colleges	6,78,262	7,44,634	8,39,209	9,08,631	8,97,315
Contributions	49,121	35,769	42,193	42,061	45,545
Libraries, museums, menageries, etc.	18,521	19,321	36,572	21,768	27,572
Total	7,45,904	7,99,724	9,17,974	9,72,460	9,70,432
Contributions for general purposes	35,005	36,373	40,633	33,524	41,439
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	11,681	13,388	8,367	5,970	4,760
" " " " " year of report	1,99,936	1,98,829	2,24,674	2,21,687	2,33,494
Discount	314	1	3,994	3,792	3,412
Actual cost of works done for private individuals	15,361	11,838	12,700	12,235	14,703
Miscellaneous charges	1,49,575	1,00,036	1,18,362	1,23,686	1,42,570
Total	3,76,867	3,24,092	3,68,097	3,67,370	3,98,939
Total Expenditure	57,22,007	57,99,733	67,88,727	69,92,091	55,79,414
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	15,639	44,585	2,09,214	3,51,509	2,81,878
In Savings Bank	1,55,806	2,01,829	2,468	7,346	20,045
Payments to sinking fund	1,02,875	94,182	1,00,896	1,09,377	1,18,628
Repayment of loans	2,67,260	2,68,990	2,46,181	1,95,363	3,05,279
Advances—					
Permanent	2,452	3,083	5,076	4,702	3,144
Other	60,785	65,780	96,078	77,555	97,722
Deposits	3,17,127	3,23,490	3,28,577	3,39,448	3,49,419
Total extraordinary and debt	9,21,944	10,01,939	9,88,490	10,85,300	11,76,115
TOTAL DISBURSEMENTS	66,43,951	68,01,672	77,77,217	80,77,391	67,55,529
Closing balance	14,76,595	17,84,429	24,55,122	26,19,561	30,64,262
Net amount of debt	50,99,057	44,33,682	50,07,923	52,04,369	25,56,308

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,33,190	2,59,682	2,44,198	2,58,439	2,86,268
Collection of taxes	2,90,923	2,98,091	3,17,462	3,23,943	3,28,806
Collection of tolls on roads and ferries	2,016	1,368	555	637	575
Survey of land	...	...	...	...	...
Refunds	...	...	...	...	...
Pensions and gratuities	68,852	57,487	74,334	71,778	75,303
TOTAL	5,94,981	6,16,628	6,36,549	6,54,797	6,90,952
PUBLIC SAFETY—					
Fire	94,960	98,739	1,17,889	1,07,461	1,00,554
Lighting	2,71,166	2,70,118	2,75,537	2,67,095	2,57,249
Police	5,97,504	5,00,381	5,01,075	5,00,000	5,01,862
Rewards for the destruction of wild animals and snakes	524	207	319	184	680
TOTAL	9,64,154	8,69,445	8,94,820	8,74,740	8,60,345
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	10,267	87,781	1,44,337	77,679	1,34,918
Establishment, repairs, etc.	2,23,313	2,41,762	2,45,347	2,88,979	3,04,240
Drainage—					
Capital outlay	4,83,830	4,20,891	6,77,737	6,41,161	3,64,653
Establishment, repairs, etc.	3,19,747	3,24,911	3,74,220	3,82,422	4,23,678
Conservancy	18,70,824	18,31,227	17,55,448	19,05,562	19,75,135
Hospitals and dispensaries	95,632	99,634	96,491	1,15,670	1,13,926
Plague charges	2,31,391	2,43,888	...	...	2,43,044
Vaccination	15,757	16,849	17,044	17,592	16,875
Markets and slaughter-houses	1,55,611	1,71,163	1,45,934	1,73,413	1,76,400
Pounds	...	...	...	...	...
Dâk bungalows and serais	249	301	209	152	345
Arboriculture, gardens, etc.	59,396	67,422	66,561	64,751	64,735
Veterinary charges	8,658	6,915	6,756	6,362	6,639
Registration of births and deaths	55,929	95,224	97,199	97,099	98,499
Public Works—					
Establishment	1,41,512	1,43,867	1,43,914	1,47,323	1,57,598
Buildings	15,487	53,494	41,877	1,05,155	1,36,889
Roads	5,29,187	5,75,790	6,76,721	8,39,137	9,21,650
Stores	...	...	...	...	...
TOTAL PUBLIC HEALTH AND CONVENIENCE	42,16,790	43,81,169	44,89,795	48,62,397	51,39,224
PUBLIC INSTRUCTION—					
Schools and colleges	1,02,447	1,03,038	1,50,572	1,52,088	1,53,584
Contributions	...	...	...	...	...
Libraries, museums, menageries, etc.	8,027	9,820	9,191	9,332	12,231
TOTAL	1,10,474	1,12,858	1,59,763	1,61,420	1,65,815
CONTRIBUTIONS FOR GENERAL PURPOSES	5,00,000	3,50,000	2,00,000	2,50,000	3,00,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,69,494	2,05,023	97,203	1,44,490	1,46,514
" " " " " year of report	19,54,680	20,58,824	20,50,291	20,89,064	21,58,002
Discount	42,166	...	...	...	...
Actual cost of works done for private individuals (a)	...	...	...	...	...
Miscellaneous charges	60,407	1,241	2,07,126	5,81,218	58,733
TOTAL	22,26,747	22,65,088	23,54,620	28,14,772	23,63,249
TOTAL EXPENDITURE	86,13,146	85,95,188	87,35,547	96,18,126	95,19,585
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	18,23,250	6,69,649	14,20,888	36,86,734	13,82,907
In Savings Bank	78,35,034	1,11,37,245	78,41,106	63,14,040	40,50,567
Payments to sinking fund	5,48,928	5,73,102	6,26,385	6,80,531	7,91,711
Repayment of loans	61,293	1,10,405	82,594	97,747	1,08,949
Advances—					
Permanent	...	...	...	...	2,870
Other	39,64,746	14,11,868	13,24,380	24,90,795	19,03,451
Deposits	1,37,12,360	1,89,44,952	1,72,49,665	1,68,12,262	1,42,06,018
TOTAL EXTRAORDINARY AND DEBT	2,79,45,617	3,28,47,221	2,85,45,018	3,00,82,109	2,24,46,473
TOTAL DISBURSEMENTS	3,65,58,763	4,14,42,409	3,72,80,565	3,97,00,235	3,19,66,058
CLOSING BALANCE	1,49,059	2,09,928	1,08,039	99,334	2,12,739
NET AMOUNT OF DEBT	4,31,89,089	4,30,87,879	4,36,59,171	4,41,42,221	4,31,95,351

(a) Included in advances

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITIES in the CENTRAL PROVINCES *and* BERAR, *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	84,033	96,311	1,00,981	1,08,825	1,12,323
Collection of taxes	90,839	97,030	1,13,525	1,13,770	1,13,262
Collection of tolls on roads and ferries	927	2,281	892	3	...
Survey of land	1,627	1,865	4,800	773	183
Refunds	2,41,926	3,10,873	2,666	2,964	5,557
Pensions and gratuities	3,373	3,706	3,466	5,662	5,367
TOTAL	4,22,725	5,12,066	2,26,330	2,31,997	2,36,692
PUBLIC SAFETY—					
Fire	1,973	2,183	7,060	11,802	10,463
Lighting	22,300	34,290	36,838	41,339	46,824
Police	...	75	...	96	...
Rewards for the destruction of wild animals and snakes	249	332	638	890	782
TOTAL	24,522	36,880	44,536	54,127	58,069
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	74,658	72,036	14,663	36,098	27,686
Establishment, repairs, etc.	1,35,289	1,60,554	1,46,030	1,71,785	1,82,201
Drainage—					
Capital outlay	26,377	20,568	28,409	53,313	60,577
Establishment, repairs, etc.	11,306	16,000	23,115	19,250	29,901
Conservancy	2,55,972	3,37,609	3,73,178	3,93,380	4,17,848
Hospitals and dispensaries	1,20,667	79,985	90,739	79,565	1,05,882
Plague charges	...	75,707	21,099	23,904	76,693
Vaccination	894	1,819	2,938	3,035	3,035
Markets and slaughter-houses	31,075	44,111	45,551	50,623	61,375
Pounds	13,292	14,922	18,813	18,708	24,883
Dak bungalows and serais	2,774	5,547	7,889	7,909	11,360
Arboriculture, gardens, etc.	12,701	19,743	20,576	32,766	28,773
Veterinary charges	550	4,133	6,150	8,883	12,538
Registration of births and deaths	199	705	1,234	1,402	1,246
Public Works—					
Establishment	9,058	14,059	14,673	18,831	24,183
Buildings	15,990	24,154	19,626	25,393	13,590
Roads	93,947	1,22,770	2,05,778	2,08,398	1,64,391
Stores	9,339	4,452	18,044	4,955	12,231
TOTAL PUBLIC HEALTH AND CONVENIENCE	8,14,088	10,18,874	10,58,505	11,58,198	12,58,393
PUBLIC INSTRUCTION—					
Schools and colleges	1,26,277	1,65,733	1,85,966	1,84,643	1,96,817
Contributions	25,467	30,101	24,435	27,336	29,536
Libraries, museums, menageries, etc.	1,607	2,757	3,362	3,201	3,406
TOTAL	1,53,351	1,98,591	2,13,763	2,15,180	2,29,759
CONTRIBUTIONS FOR GENERAL PURPOSES	21,693	21,447	23,499	30,343	28,556
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	6,561	12,592	9,542	6,456	5,324
" " " " year of report	40,507	38,812	39,922	31,783	24,419
Discount	...	...	...	...	...
Actual cost of works done for private individuals	3,061	2,591	430	858	360
Miscellaneous charges	27,216	26,192	26,435	40,711	50,155
TOTAL	77,345	80,187	76,329	79,808	80,258
TOTAL EXPENDITURE	15,13,724	18,68,045	16,42,962	17,69,653	18,91,727
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	9,294	...	5,000	...	...
In Savings Bank	...	...	...	...	4,834
Payments to sinking fund	...	...	...	...	1,732
Repayment of loans	76,448	67,344	2,59,399	1,70,014	1,17,121
Advances—					
Permanent	619	1,193	267	2,640	1,191
Other	71,984	65,834	88,169	1,03,019	1,75,216
Deposits	29,227	43,261	34,490	52,835	1,02,079
TOTAL EXTRAORDINARY AND DEBT	1,87,572	1,77,632	3,87,325	3,28,508	4,02,173
TOTAL DISBURSEMENTS	17,01,296	20,45,677	20,30,287	20,98,161	22,93,900
CLOSING BALANCE	2,40,282	6,96,353	7,19,105	7,84,861	10,78,618
NET AMOUNT OF DEBT	(a)	(a)	(a)	9,54,879	(a)

(a) Information not available

NOTE—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former Province is now an administrative division of the latter.

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in the HYDERABAD ASSIGNED DISTRICTS, *in the official year 1902-03*(a)

Heads of Expenditure	1902-03
GENERAL ADMINISTRATION AND COLLECTION CHARGES—	
General Administration	12,555
Collection of taxes	6,697
Collection of tolls on roads and ferries	...
Survey of land	2,600
Refunds	6,644
Pensions and gratuities	3,328
TOTAL	31,824
PUBLIC SAFETY—	
Fire	9,207
Lighting	9,072
Police	...
Rewards for the destruction of wild animals and snakes	78
TOTAL	9,257
PUBLIC HEALTH AND CONVENIENCE—	
Water-supply—	
Capital outlay	1,054
Establishment, repairs, etc.	9,114
Drainage—	
Capital outlay	3,085
Establishment, repairs, etc.	4,419
Conservancy	70,033
Hospitals and dispensaries	8,102
Plague charges	12,760
Vaccination	1,190
Markets and slaughter-houses	6,022
Pounds	2,246
Dâk bungalows and serais	2,900
Arboriculture, gardens, etc.	7,177
Veterinary charges	...
Registration of births and deaths	503
Public Works—	
Establishment	3,405
Buildings	2,483
Roads	26,113
Stores	1,065
TOTAL PUBLIC HEALTH AND CONVENIENCE	1,61,671
PUBLIC INSTRUCTION—	
Schools and colleges	40,863
Contributions	20
Libraries, museums, menageries, etc.	850
TOTAL	41,733
CONTRIBUTIONS FOR GENERAL PURPOSES	2,168
MISCELLANEOUS—	
Interest on loans—	
Interest due on account of years previous to year of report	98
" " " " year of report	...
Discount	...
Actual cost of works done for private individuals	...
Miscellaneous charges	5,268
TOTAL	5,366
TOTAL EXPENDITURE	2,52,019
EXTRAORDINARY AND DEBT—	
Investments—	
In securities (other than for sinking funds)	...
In Savings Bank	...
Payments to sinking fund	...
Repayment of loans	1,000
Advances—	
Permanent	...
Other	400
Deposits	4,081
TOTAL EXTRAORDINARY AND DEBT	5,481
TOTAL DISBURSEMENTS	2,57,500
CLOSING BALANCE	2,90,441
NET AMOUNT OF DEBT	42,900

(a) *Vide* note at foot of table No. 3—K

No. 3—M

EXPENDITURE (in rupees) of the MUNICIPALITIES in MADRAS (*excluding the* CITY *of* MADRAS) *in the official years 1902-03 to 1906-07*

Heads of Expenditure	1902-03	1903-04	1904-05	1905-06	1906-07
General administration and collection charges—					
General administration	1,70,055	1,71,590	1,82,735	1,90,295	1,95,123
Collection of taxes	67,172	68,009	73,340	73,112	71,359
Collection of tolls on roads and ferries	3,630	4,325	6,208	8,819	7,757
Survey of land	3,402	5,236	9,774	14,030	13,337
Refunds	12,285	9,501	16,931	13,824	8,557
Pensions and gratuities	1,130	7,216	802	1,044	1,063
Total	2,57,674	2,65,877	2,89,790	3,01,124	2,97,201
Public safety—					
Fire	663	784	1,089	840	687
Lighting	1,13,993	1,20,848	1,27,705	1,27,022	1,37,871
Police	...	...	...	...	...
Rewards for the destruction of wild animals and snakes	1,969	1,767	1,744	2,004	2,361
Total	1,16,625	1,23,399	1,30,538	1,29,866	1,40,919
Public health and convenience—					
Water-supply—					
Capital outlay	7,84,930	2,20,684	2,14,112	1,42,527	1,09,998
Establishment, repairs, etc.	1,24,957	1,37,392	1,51,152	1,67,187	1,84,096
Drainage—					
Capital outlay	15,291	27,381	20,939	26,539	31,245
Establishment, repairs, etc.	30,436	30,108	35,734	33,690	35,902
Conservancy	7,97,302	9,49,534	9,76,343	8,91,794	7,81,451
Hospitals and dispensaries	3,27,529	3,39,160	3,50,108	3,64,425	3,59,432
Plague charges	...	...	...	...	1,56,453
Vaccination	21,402	21,655	17,724	17,945	18,993
Markets and slaughter-houses	12,244	12,839	12,540	11,251	11,415
Pounds	163	198	274	241	253
Dâk bungalows and serais	19,059	18,963	19,997	20,314	19,955
Arboriculture, gardens, etc.	11,330	7,475	5,845	5,522	6,281
Veterinary charges	...	...	12	...	...
Registration of births and deaths	14,083	14,582	14,545	15,047	15,345
Public Works—					
Establishment	37,160	38,061	37,261	39,417	39,749
Buildings	1,53,673	2,20,843	2,39,971	2,11,125	1,72,818
Roads	2,85,295	3,10,694	3,56,708	3,53,825	3,48,753
Stores	3,842	3,930	5,893	3,234	5,448
Miscellaneous works	6,140	...	...	...	...
Total public health and convenience	26,44,836	23,53,499	24,59,158	23,04,083	22,97,587
Public instruction—					
Schools and colleges	2,25,924	2,27,525	2,34,270	2,37,530	2,42,927
Contributions	1,17,550	1,23,496	1,26,461	1,28,686	1,24,118
Libraries, museums, menageries, etc.	41,035	39,202	38,131	32,806	34,340
Total	3,84,509	3,90,223	3,98,862	3,99,022	4,01,385
Contributions for general purposes	32,002	36,183	85,187	26,376	26,099
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	3,625	4,387	5,308	4,894	5,513
" " " " " year of report	77,628	80,292	83,503	93,337	96,843
Discount	...	88	...	...	...
Actual cost of works done for private individuals	16,311	14,216	25,856	27,607	12,861
Miscellaneous charges	1,07,265	1,31,911	88,151	1,58,220	1,47,865
Total	2,04,829	2,30,894	2,02,818	2,84,058	2,63,082
Total Expenditure	36,40,475	34,00,075	35,66,353	34,44,529	34,26,273
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	87,629	30,136	8,478	...	28,786
In Savings Bank	73	173	...	3,595	12,000
Payments to sinking fund	15,620	11,432	2,489	13,108	12,943
Repayment of loans	70,697	82,148	1,06,035	1,01,772	1,06,954
Advances—					
Permanent	1,251	1,130	1,399	1,496	1,038
Other	51,067	88,203	1,15,298	1,19,173	3,37,063
Deposits	1,86,326	1,98,990	2,12,058	2,23,005	2,34,171
Total extraordinary and debt	4,12,663	4,12,212	4,55,757	4,62,149	7,32,955
TOTAL DISBURSEMENTS	40,53,138	38,12,287	40,22,110	39,06,678	41,59,228
Closing balance	8,22,715	9,66,688	12,20,516	14,65,349	14,90,178
Net amount of debt	19,58,653	19,92,535	21,75,679	24,46,803	23,80,054

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITY of the CITY *of* MADRAS, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General administration	37,429	32,849	35,113	38,836	45,902
Collection of taxes	57,503	57,898	59,544	63,892	61,559
Collection of tolls on roads and ferries	...	...	...	...	...
Survey of land	936	936	936	1,525	2,518
Refunds	6,432	7,074	4,935	46,972	48,618
Pensions and gratuities	11,190	14,128	13,916	22,335	21,411
TOTAL	1,13,490	1,12,885	1,14,444	1,73,560	1,80,008
PUBLIC SAFETY—					
Fire	7,038	9,339	8,049	7,379	7,178
Lighting	65,894	66,916	74,465	73,498	67,405
Police	...	...	...	...	...
Rewards for the destruction of wild animals and snakes	2,458	1,305	732	1,441	670
TOTAL	75,390	77,560	83,246	82,318	75,248
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	26,838	13,847	13,697	16,325	8,126
Establishment, repairs, etc.	1,21,444	79,932	89,282	1,12,720	65,371
Drainage—					
Capital outlay	1,26,281	1,57,083	5,86,763	7,75,006	1,84,398
Establishment, repairs, etc.	2,02,001	1,92,871	1,84,150	1,84,876	1,50,961
Conservancy	3,18,760	3,17,928	3,45,546	5,66,384	3,92,847
Hospitals and dispensaries	48,018	49,819	58,009	59,064	56,394
Plague charges	...	...	...	...	50,108
Vaccination	10,961	11,186	14,069	12,645	11,024
Markets and slaughter-houses	18,146	30,905	22,529	11,456	11,713
Pounds	...	...	...	...	...
Dâk bungalows and serais	...	...	...	...	...
Arboriculture, gardens, etc.	18,763	17,374	26,867	21,517	16,470
Veterinary charges	...	...	...	...	...
Registration of births and deaths	8,932	8,582	9,113	9,210	9,266
Public Works—					
Establishment	31,016	34,226	46,138	64,285	55,369
Buildings	6,844	5,224	4,045	8,472	5,073
Roads	86,543	1,11,248	2,64,880	1,83,606	1,71,201
Stores	13,750	3,009	33,720	19,154	7,460
Miscellaneous works	139	131	402	5	21
TOTAL PUBLIC HEALTH AND CONVENIENCE	10,38,436	10,33,365	16,99,210	20,44,725	11,95,572
PUBLIC INSTRUCTION—					
Schools and colleges	510	711	529	970	1,422
Contributions	15,449	14,011	6,544	22,306	46,145
Libraries, museums, menageries, etc.	7,838	6,662	6,686	6,358	7,021
TOTAL	23,797	21,384	13,759	29,634	54,588
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	10,028	11,632	13,150	9,615	9,129
" " " " " year of report	2,23,528	2,26,696	2,50,702	2,54,705	2,44,539
Discount	16,130	6,280	...	1,165	1,838
Actual cost of works done for private individuals	47,869	26,103	16,053	12,473	9,180
Miscellaneous charges	17,531	15,629	25,076	19,145	37,204
TOTAL	3,15,086	2,86,340	3,04,981	2,97,103	3,01,890
TOTAL EXPENDITURE	16,16,199	15,81,534	22,65,640	26,77,340	18,57,306
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	...	...	...	...	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	93,600	99,700	1,01,900	1,00,900	1,18,200
Repayment of loans	...	...	...	...	40,275
Advances—					
Permanent	400	200	...	...	200
Other	5,072	6,915	11,825	15,761	2,770
Deposits	5,33,932	7,35,027	3,08,922	4,02,245	4,38,917
TOTAL EXTRAORDINARY AND DEBT	6,33,004	8,41,842	4,22,647	5,18,906	6,00,362
TOTAL DISBURSEMENTS	22,49,203	24,23,376	26,88,287	31,96,246	24,57,668
CLOSING BALANCE	13,72,351	19,09,282	13,76,199	15,50,727	19,67,692
NET AMOUNT OF DEBT	40,39,929	44,13,894	43,21,413	49,98,547	49,35,316

No. 3—O

EXPENDITURE (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1902-03 to 1906-07*

HEADS OF EXPENDITURE	1902-03	1903-04	1904-05	1905-06	1906-07
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,078	1,027	1,152	1,127	1,354
Collection of taxes	769	774	774	795	802
Collection of tolls on roads and ferries	504	580	486	38	...
Survey of land	375	100	...	...	...
Refunds	2	12	53	4	97
Pensions and gratuities	...	...	...	...	...
TOTAL	2,728	2,493	2,465	1,964	2,253
PUBLIC SAFETY—					
Fire	...	...	...	...	...
Lighting	1,179	691	908	1,185	1,159
Police	...	...	...	...	...
Rewards for the destruction of wild animals and snakes	...	1	...	...	50
TOTAL	1,179	692	908	1,185	1,209
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	...	600	...	...	794
Establishment, repairs, etc.	245	361	217	605	411
Drainage—					
Capital outlay	869	2,116	367	1,288	556
Establishment, repairs, etc.	9	...	...	110	58
Conservancy	6,519	7,307	7,211	6,965	6,801
Hospitals and dispensaries	8,557	8,673	7,931	7,818	6,004
Plague charges	159	3,688	206	287	208
Vaccination	419	348	598	603	574
Markets and slaughter-houses	...	...	55	100	17
Pounds	72	72	480	484	482
Dâk bungalows and serais	...	...	...	...	...
Arboriculture, gardens, etc.	...	...	...	17	...
Veterinary charges	...	...	...	...	...
Registration of births and deaths	...	...	...	...	...
Public Works—					
Establishment	...	...	...	...	...
Buildings	732	16	...	45	97
Roads	1,359	1,625	3,159	2,540	2,106
Stores	44	74	44	31	34
TOTAL PUBLIC HEALTH AND CONVENIENCE	18,984	24,880	20,268	20,893	18,142
PUBLIC INSTRUCTION—					
Schools and colleges	1,761	1,978	2,001	1,901	1,718
Contributions	823	810	710	652	552
Libraries, museums, menageries, etc.	...	...	...	...	...
TOTAL	2,584	2,788	2,711	2,553	2,270
CONTRIBUTIONS FOR GENERAL PURPOSES	...	...	...	...	111
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	...	...	...	...	...
" " " " " year of report	160	120	80	40	...
Discount	...	...	...	...	...
Actual cost of works done for private individuals	...	...	...	...	...
Miscellaneous charges	692	681	505	682	481
TOTAL	852	801	585	722	481
TOTAL EXPENDITURE	26,327	31,654	26,937	27,317	24,466
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	...	...	...	...	...
In Savings Bank	...	...	...	...	...
Payments to sinking fund	...	...	...	...	...
Repayment of loans	1,000	1,000	1,000	1,000	...
Advances—					...
Permanent	...	...	...	...	...
Other	...	...	25	...	...
Deposits	...	...	...	...	...
TOTAL EXTRAORDINARY AND DEBT	1,000	1,000	1,025	1,000	...
TOTAL DISBURSEMENTS	27,327	32,654	27,962	28,317	24,466
CLOSING BALANCE	15,610	11,324	12,577	11,708	15,424
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

MUNICIPALITIES

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1902-03 to 1906-07

No.	Name of Municipality	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1902-03	1903-04	1904-05	1905-06	1906-07	1902-03	1903-04	1904-05	1905-06	1906-07
	BURMA											
1	Rangoon	218,602	24,62,703	24,02,138	25,01,565	26,08,452	30,03,564	37,18,886	43,98,282	37,50,235	38,98,209	35,15,440
2	Mandalay	166,154	6,74,125	6,70,760	6,62,838	10,78,377	7,60,634	6,76,999	10,74,906	9,08,335	9,88,838	9,47,938
3	Moulmein	56,194	2,34,691	3,08,605	2,56,254	3,02,416	3,12,154	6,26,379	5,88,737	4,12,228	3,23,500	3,06,865
4	Akyab	31,687	1,24,283	1,22,056	1,27,582	1,43,205	1,67,032	1,17,150	1,21,436	1,26,471	1,50,132	1,89,926
5	Bassein	31,372	1,30,230	1,43,267	1,59,483	1,71,292	1,82,181	1,31,802	1,51,897	1,48,628	1,72,516	1,70,820
6	Prome	27,375	1,93,312	1,47,564	1,47,090	1,49,300	1,69,702	2,21,333	2,31,017	1,52,500	1,37,996	1,56,602
7	Henzada	24,756	83,690	86,229	84,572	91,746	98,381	94,629	1,07,569	88,033	86,101	90,772
	EASTERN BENGAL AND ASSAM											
1	Dacca	90,542	1,91,767	1,88,148	1,92,305	1,98,641	1,98,153	1,92,486	1,74,266	1,89,640	1,97,774	2,17,342
2	Narainganj	24,472	68,972	73,649	75,681	74,526	77,125	60,027	69,391	73,740	67,787	87,960
3	Serajgunj	23,114	21,946	20,248	20,932	20,309	21,272	25,599	19,200	19,804	19,657	22,045
4	Chittagong	22,140	55,263	59,912	60,462	82,235	79,843	55,166	55,421	56,935	61,503	83,385
5	Rampore-Bauleah	21,589	43,575	46,998	37,648	38,074	36,737	50,936	50,366	38,844	34,408	38,085
	BENGAL											
1	Calcutta	8,07,358	59,81,628	65,02,162	71,49,252	70,50,119	73,68,451	75,55,319	95,23,412	80,11,826	81,70,701	85,45,691
2	Howrah	157,594	5,88,338	6,07,567	6,13,369	6,28,159	6,27,900	4,93,435	6,09,607	8,42,921	6,34,734	7,68,925
3	Patna	153,739	1,96,092	1,84,698	2,09,248	2,12,694	1,89,948	2,03,444	1,74,266	1,73,503	1,86,016	1,86,596
4	Bhágalpur	75,764	1,14,360	1,14,658	1,61,665	1,67,145	1,41,532	98,401	1,12,282	1,19,129	1,14,213	1,22,573
5	Gaya	71,288	1,24,025	1,06,896	1,11,238	1,10,140	1,41,232	97,944	1,05,571	1,01,169	94,528	1,37,271
6	Darbhanga	66,244	41,968	51,402	51,867	53,656	57,596	37,451	38,413	46,423	55,728	56,035
7	Monghyr	50,133	62,032	71,795	62,836	56,966	61,221	71,237	67,955	60,862	61,738	62,523
8	Cuttack	46,555	42,650	49,248	53,601	57,143	58,040	42,309	52,189	54,132	56,143	57,346
9	Arrah	46,170	43,211	53,581	49,769	56,848	62,806	42,369	48,036	53,139	51,517	57,658
10	Chápra	45,901	56,190	56,784	63,091	63,004	62,748	47,780	50,096	49,972	81,450	69,845
11	Muzaffarpur	45,617	67,714	71,447	76,632	67,089	78,908	64,284	82,648	73,178	70,577	181,020
12	Bihár	45,063	31,435	31,900	34,999	30,501	31,185	32,400	30,974	32,926	33,827	32,305
13	Serampore	44,451	55,710	60,455	62,528	90,718	67,763	56,636	52,828	63,562	67,536	67,748
14	Cossipore-Chitpore	40,781	1,37,077	1,57,309	1,59,448	1,74,219	1,88,219	1,44,042	1,65,120	1,78,930	1,76,501	2,09,415
15	Bardwan	38,691	1,17,409	1,17,233	1,17,849	1,16,715	1,15,552	1,11,901	1,09,969	1,14,705	1,12,958	1,16,594
16	Midnapur	33,138	61,765	63,389	74,508	69,738	74,882	61,556	63,630	67,715	70,983	75,144
17	Mániktala	32,417	77,842	85,504	82,879	95,600	1,22,299	71,634	73,974	87,514	84,969	1,74,720
18	Puri	30,857	44,014	57,635	56,959	62,704	64,063	40,949	47,262	57,697	66,843	61,493
19	Hooghly and Chinsurah	29,383	52,698	58,150	62,742	57,097	61,063	55,567	53,257	57,354	60,013	58,978
20	Garden Reach	28,305	43,462	55,587	56,703	61,570	73,527	77,902	55,668	57,789	55,068	73,729
21	Santipore	26,898	27,577	28,418	40,937	40,214	47,560	28,453	26,165	34,765	39,101	43,937
22	South Suburban (Calcutta)	26,365	23,088	23,576	24,077	25,361	29,985	22,438	51,663	23,708	24,837	30,132
23	Barnagore	25,432	38,676	42,045	54,454	41,276	42,100	38,212	48,611	41,766	38,198	41,821
24	Betia	24,696	19,127	21,071	20,272	23,259	24,090	18,649	16,083	23,506	24,427	25,469
25	Krishnagarh	24,547	43,574	47,121	49,419	41,651	48,631	42,472	39,916	43,695	49,402	46,852
26	Berhampore	24,397	66,684	59,898	65,585	62,849	82,508	62,939	71,473	57,830	66,816	86,662
27	Naihátí	23,753	21,603	13,264	13,255	16,557	16,752	20,364	11,280	13,540	11,846	13,269
28	Sasseram	23,644	17,934	16,803	16,168	17,920	21,465	16,185	15,974	18,644	18,711	18,457
29	Ranchi	23,117	33,315	32,692	39,241	40,430	50,034	34,222	31,649	34,188	39,698	40,270
30	Dinapore-Nizámat	22,858	17,247	22,233	19,573	25,980	28,424	15,674	20,062	15,468	17,310	21,372
31	Bhatpara	21,540	20,876	22,761	28,681	31,479	38,024	20,339	31,512	20,020	37,294	37,930
32	Hajeepore	21,398	15,526	12,105	13,625	13,302	15,545	10,598	14,605	11,287	12,919	15,397
33	Balasore	20,965	17,720	17,415	20,832	18,727	23,689	22,672	16,358	19,236	19,490	25,229
34	Bankura	20,666	14,532	16,699	16,721	17,006	18,811	14,398	14,291	16,862	16,101	20,509

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1902-03 to 1906-07—continued.

No.	Name of Municipality	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1902-03	1903-04	1904-05	1905-06	1906-07	1902-03	1903-04	1904-05	1905-06	1906-07
	U. P. of AGRA and OUDH											
1	Lucknow	240,649	5,78,874	5,29,465	9,31,401	5,91,933	6,77,915	4,37,659	5,20,622	6,10,584	8,19,356	7,63,528
2	Benares	204,373	4,67,317	4,70,877	5,28,006	4,86,805	5,51,395	5,46,158	6,23,416	6,30,122	4,92,943	5,08,472
3	Cawnpore	172,674	5,41,545	5,26,377	5,81,775	6,21,641	6,34,763	8,91,314	7,92,770	10,14,213	7,82,411	6,27,413
4	Agra	165,981	4,44,227	4,43,000	5,44,733	5,93,745	5,14,596	4,40,287	3,95,943	4,92,463	5,80,297	6,93,224
5	Allahabad	159,545	4,90,689	4,50,558	4,98,317	5,46,269	5,45,353	4,13,970	3,98,864	4,56,452	4,61,892	4,76,874
6	Bareli	117,389	1,75,683	1,91,324	2,01,439	2,22,243	2,31,181	1,78,904	2,16,300	2,47,143	2,03,324	2,14,349
7	Mirzapur	79,862	66,649	82,696	92,528	98,653	1,24,280	61,602	67,061	1,06,502	2,65,598	1,78,965
8	Meerut	78,740	2,13,308	2,18,259	2,61,869	2,72,463	2,93,633	1,99,812	2,18,086	2,20,459	2,25,535	2,53,766
9	Moradabad	75,128	1,00,388	1,09,060	1,13,404	1,16,222	1,17,302	1,01,802	1,14,395	1,02,087	1,07,125	1,44,417
10	Shahjahánpur	73,544	1,17,193	1,21,552	1,23,811	1,16,289	1,24,948	1,21,033	1,24,794	1,20,700	1,18,683	1,21,040
11	Koil (Aligarh)	70,434	89,233	95,291	1,02,649	1,09,256	1,09,036	86,380	98,439	90,747	89,772	81,392
12	Fyzabad	68,988	58,422	87,615	1,02,242	1,12,014	1,13,472	81,984	81,570	80,168	1,22,393	1,52,445
13	Saháranpur	66,254	76,510	92,175	93,379	1,04,329	1,01,204	76,856	75,731	90,899	75,864	79,140
14	Gorakhpur	63,377	65,874	72,214	87,455	83,833	95,030	77,408	76,633	77,507	81,946	80,765
15	Fategarh and Farukhabad	63,278	81,320	70,036	78,759	67,789	80,758	86,823	92,291	81,818	86,898	86,138
16	Muttra	57,114	66,284	89,121	78,345	75,728	73,079	67,690	81,021	73,416	68,085	68,910
17	Jhánsi	47,881	67,010	72,585	85,240	91,285	89,777	65,321	67,330	85,069	84,223	80,176
18	Jaunpur	42,771	53,084	58,472	59,910	56,248	55,650	52,454	56,111	55,036	59,052	60,321
19	Háthras	42,578	45,294	65,825	56,444	51,480	57,090	47,557	54,316	59,791	54,566	46,540
20	Etáwah	42,570	56,421	54,950	59,286	64,497	60,791	55,263	58,161	53,097	56,301	61,594
21	Amroha	40,077	26,820	31,949	35,297	38,122	33,326	30,337	34,088	35,223	34,116	34,367
22	Sambhal	39,713	25,817	29,742	32,838	33,824	35,301	25,461	28,728	27,786	31,620	31,970
23	Ghazipur	39,429	41,127	45,082	43,079	54,083	47,181	38,346	45,804	40,848	39,749	46,475
24	Budaun	39,031	56,912	57,151	62,604	58,694	63,832	51,144	55,819	72,422	59,603	60,239
25	Pilibít	33,490	55,984	71,036	72,247	68,689	66,574	76,150	69,630	79,441	75,780	65,576
26	Khúrja	29,277	36,868	38,227	42,635	40,898	39,067	45,203	40,310	36,926	32,174	30,059
27	Bahraich	27,304	32,798	32,443	8,587	32,874	34,672	40,911	33,569	28,230	35,344	34,017
28	Chandausi	25,711	34,521	32,766	31,284	41,196	45,044	31,924	32,835	30,845	88,871	1,32,876
29	Hardwár Union	25,597	64,347	71,205	81,242	75,965	76,240	59,657	1,23,900	59,756	60,139	62,869
30	Dehra	24,039	48,356	48,927	56,568	60,190	69,487	46,584	52,263	55,336	72,855	56,685
31	Muzaffarnagar	23,444	32,308	34,705	40,002	48,835	39,026	44,541	45,659	33,816	39,847	32,679
32	Brindaban	22,717	23,553	25,826	24,142	23,102	22,814	20,513	28,007	25,088	23,601	20,578
33	Bánda	22,565	23,081	28,428	31,436	30,798	33,254	25,431	25,072	28,172	33,778	30,647
34	Nagína	21,412	14,116	18,074	18,787	23,205	39,580	13,761	17,337	18,698	19,704	41,897
35	Deoband	20,167	15,935	37,388	22,672	27,289	23,366	17,014	17,527	17,167	23,885	32,165
36	Shahabad	20,036	14,788	16,608	16,583	16,047	16,874	13,603	16,668	17,695	14,838	16,925
	AJMER-MERWARA											
1	Ajmer	73,839	1,82,028	2,07,752	2,23,254	2,27,993	2,08,421	1,43,584	1,67,356	1,65,395	2,02,757	1,93,147
2	Beáwar	21,928	56,966	70,667	76,465	61,016	47,258	60,195	64,216	66,332	62,479	41,532
	PANJAB											
1	Delhi	208,575	8,54,822	6,32,938	5,72,932	5,82,465	6,39,422	6,93,085	5,30,421	5,92,781	6,69,672	6,83,628
2	Lahore	186,884	5,82,959	5,99,893	6,56,064	6,85,016	6,91,323	6,32,649	5,46,838	7,04,769	6,74,756	6,32,211
3	Amritsar	162,429	5,40,255	6,18,871	6,81,512	5,92,649	5,34,538	7,49,619	11,40,650	7,73,300	6 55,897	5,31,762
4	Rávalpindi	87,688	2,10,009	1,83,412	2,31,887	2,21,437	1,82,269	2,10,329	2,05,930	1,84,000	2'05,194	3,05,660
5	Mooltan	87,394	1,78,945	1,89,014	2,10,846	1,73,835	1,90,157	1,82,109	1,80,921	1,87,443	2'80,124	2,19,627
6	Siálkot	57,956	1,16,736	1,00,446	1,39,580	1,12,810	1,49,880	1,08,043	1,04,823	1,30,872	1'21,675	1,54,635
7	Jalandhar	54,455	73,024	84,320	85,013	74,261	67,582	79,458	86,910	79,051	'67,869	85,288
8	Ludhiána	48,649	98,196	1,18,563	1,20,006	1,19,014	1,82,365	1,00,514	1,01,333	1,20,684	87,337	2,41,551
9	Bhiwáni	35,917	50,696	49,476	52,327	51,663	40,872	55,096	47,690	49,040	51,973	49,405
10	Gujránwála	28,356	63,544	82,950	89,324	63,119	89,544	77,709	67,803	93,268	72,761	83,695
11	Batála	27,365	37,891	37,944	39,505	40,853	44,318	40,413	38,500	37,051	43,362	46,301
12	Rewári	27,295	45,587	48,762	54,227	38,387	30,943	55,959	56,352	53,966	39,863	36,510
13	Pánipat	26,914	27,911	27,438	28,022	31,140	30,791	28,136	28,025	29,728	29,567	29,160
14	Ambála	26,744	55,979	61,278	67,967	72,853	77,753	89,986	70,748	85,611	86,498	69,359
15	Ferozepur	23,475	50,021	6,595	6,626	61,990	62,859	48,05	7,725	7,525	84,767	52,192
16	Jhang	23,198	47,410	49,715	39,379	35,466	47,203	50,283	50,184	51,730	34,713	48,075
17	Karnál	22,703	31,911	33,807	35,286	32,991	33,494	38,857	33,467	32,865	34,952	29,388
18	Kasúr	22,022	51,365	60,447	75,239	47,029	66,915	55,796	54,483	70,313	57,718	52,762
19	Dera Ghazi Khan	21,016	71,470	79,509	66,683	71,931	58,884	56,061	56,726	60,207	51,270	52,361
20	Rohtak	20,323	24,798	24,972	20,280	19,551	23,271	21,312	23,565	21,786	15,639	25,175
	N.-W. FRONTIER PROVINCE											
1	Peshawar	95,147	2,78,528	2,83,437	3,05,850	2,83,106	2,67,057	2,47,809	2,94,353	2,90,729	3,00,541	2,80,106
2	Dera Ismail Khan	24,486	55,514	55,473	72,255	73,504	74,371	53,919	55,772	69,666	67,965	58,251

MUNICIPALITIES

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above with the INCOME and EXPENDITURE (in rupees), in the official years 1902-03 to 1906-07—concluded

No.	Name of Municipality	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1902-03	1903-04	1904-05	1905-06	1906-07	1902-03	1903-04	1904-05	1905-06	1906-07
	BOMBAY											
1	Bombay	776,006	81,75,688	84,82,626	93,36,112	90,92,539	93,64,288	86,13,146	85,95,188	87,35,547	96,18,126	95,19,585
2	Ahmedabad	180,673	4,44,581	4,79,995	5,07,888	5,49,750	5,59,886	5,17,141	7,35,008	7,21,284	7,19,742	5,39,113
3	Surat	119,306	3,11,603	3,61,490	3,60,577	3,53,216	3,82,933	3,06,361	2,87,199	3,55,405	3,13,128	3,08,455
4	Karáchi	116,663	17,81,256	14,37,809	19,11,053	18,45,980	11,33,462	15,14,189	13,11,242	17,54,964	20,09,050	8,89,699
5	Poona	111,385	3,06,800	3,37,203	3,75,085	4,12,731	3,30,681	3,01,809	2,68,348	6,16,926	3,67,471	3,71,476
6	Sholapur	74,521	1,47,391	1,99,291	1,72,366	1,77,915	1,82,083	1,40,618	1,56,495	1,79,258	1,94,504	1,66,593
7	Hyderabad	69,378	2,15,494	2,26,019	2,82,867	2,24,489	3,27,321	1,99,666	1,70,807	1,93,685	1,95,932	2,11,992
8	Hubli	60,212	1,07,777	1,51,110	1,78,373	1,64,193	1,30,332	95,049	1,27,492	1,36,036	1,31,598	1,17,451
9	Shikárpur	49,491	1,25,252	1,23,498	1,32,631	1,63,185	1,72,875	1,22,011	1,17,614	1,11,873	1,53,024	1,27,069
10	Broach	42,896	88,272	98,697	1,06,997	1,11,425	90,251	95,842	86,219	93,527	1,06,973	97,496
11	Ahmadnagar	35,802	65,898	77,255	66,795	83,367	86,154	74,927	92,292	67,410	69,336	83,193
12	Sukkur	31,316	1,90,465	1,75,765	2,21,106	2,16,386	1,95,896	1,71,056	1,49,750	1,64,745	1,81,986	1,43,938
13	Dharwar	31,280	43,148	51,223	49,672	47,307	48,896	45,808	46,164	45,905	47,208	47,597
14	Nadiád	31,048	46,444	51,236	12,855	59,019	55,956	39,961	46,677	59,567	53,215	46,736
15	Gadag-Betigeri	30,653	42,363	46,532	47,209	48,238	41,643	36,500	38,992	43,682	49,218	48,940
16	Belgaum	26,237	49,624	50,616	53,896	55,589	57,103	46,098	48,333	55,339	55,749	53,205
17	Dhulia	24,726	57,675	71,251	78,566	88,766	1,06,149	59,290	61,696	67,944	74,686	84,874
18	Bársi	24,124	36,815	51,116	53,573	70,681	50,687	47,592	43,407	51,351	54,763	56,714
19	Bijapur	23,811	39,502	29,295	40,264	44,203	35,535	37,245	40,189	44,770	34,150	38,738
20	Satara	22,113	44,923	53,242	53,028	56,572	51,118	42,373	41,307	41,580	41,152	40,787
21	Násik	21,490	58,667	72,865	70,745	77,986	79,931	58,960	55,402	61,420	64,026	63,523
22	Pandharpur	21,024	73,163	87,608	1,04,583	92,150	99,029	62,417	73,825	73,317	1,11,617	1,04,468
23	Godhra	20,847	17,261	18,597	19,421	22,347	21,393	17,607	16,044	18,264	26,959	23,127
24	Bandra	20,846	91,968	1,00,150	24,534	1,32,129	1,20,703	86,391	99,534	1,21,750	1,37,068	1,02,371
	CENTRAL PROVINCES AND BERAR											
1	Nagpur	127,734	3,56,974	3,89,613	4,16,659	4,03,114	4,49,458	3,76,499	3,92,866	3,83,892	3,85,721	3,86,141
2	Jubbulpore	77,159	1,96,454	2,74,257	2,02,920	2,36,015	2,43,371	2,02,378	2,00,779	1,52,965	1,73,036	1,84,422
3	Amráoti	34,216	67,075	52,705	55,446	61,904	59,963	51,052	71,984	47,050	57,955	83,236
4	Burhánpur	33,341	47,669	60,165	51,259	60,081	71,269	52,235	45,352	41,046	43,921	69,835
5	Saugor	31,412	79,555	73,340	68,593	67,682	76,167	76,907	72,221	55,174	69,694	74,182
6	Raipur	30,067	79,699	89,020	80,927	93,345	91,786	83,088	82,709	72,663	78,397	80,229
7	Akola	29,289	47,645	61,721	60,294	64,205	99,335	50,012	43,663	57,327	68,601	78,579
8	Ellichpur	26,082	24,917	14,669	22,134	24,939	20,256	14,045	24,171	27,142	24,299	20,073
	MADRAS											
1	Madras	509,346	15,56,266	16,10,802	16,93,675	20,43,097	21,74,847	16,16,199	15,81,534	22,65,640	26,77,340	18,57,306
2	Madura	105,984	1,78,945	2,32,360	2,20,081	2,35,037	2,46,414	1,71,464	2,18,127	2,36,150	2,13,375	2,20,474
3	Trichinopoly	102,365	1,75,651	1,91,611	1,81,150	1,93,086	2,21,332	2,20,760	1,91,491	1,84,942	1,84,145	1,93,663
4	Calicut	76,868	79,044	83,000	89,252	87,143	85,127	77,767	81,172	80,832	85,620	97,088
5	Salem	70,621	97,879	89,877	1,01,561	97,064	87,309	83,028	99,510	98,516	92,222	91,552
6	Kumbakónam	59,673	79,085	91,395	1,03,952	1,00,611	1,04,732	71,468	81,465	92,195	1,17,365	1,01,090
7	Tanjore	57,870	1,09,359	1,02,789	1,20,522	1,13,533	1,19,404	99,696	95,963	1,14,325	1,18,772	1,14,662
8	Negapatam	57,190	71,428	76,168	88,525	84,844	92,248	76,815	74,602	83,491	89,840	98,481
9	Coimbatore	53,080	58,578	76,390	1,52,818	63,645	83,319	57,791	79,033	91,624	67,047	73,639
10	Cuddalore	52,216	58,480	59,275	62,481	63,888	78,424	52,913	57,540	56,088	58,143	64,754
11	Bellary	51,736	86,448	1,16,835	1,15,170	1,38,591	78,068	1,03,483	89,981	1,13,870	89,502	81,594
12	Cocanada	48,096	84,537	1,13,307	1,00,569	1,10,220	1,09,962	4,71,660	1,39,229	89,319	1,01,569	1,01,048
13	Conjeeveram	46,164	58,264	59,236	64,849	62,258	65,880	53,213	54,102	61,393	56,468	63,488
14	Pálghat	44,177	77,676	80,015	80,178	77,525	78,965	69,716	79,902	76,459	74,992	74,450
15	Mangalore	44,108	49,786	66,408	52,516	71,682	72,000	69,067	63,020	76,480	75,511	59,531
16	Vellore	43,537	50,539	72,500	64,084	62,492	67,902	54,628	65,614	59,113	56,884	86,459
17	Vizagapatam	40,892	77,512	93,638	82,140	73,561	70,922	80,582	89,499	75,215	60,973	75,947
18	Tinnevelly	40,469	59,148	52,692	62,964	62,185	64,050	55,159	59,709	60,841	61,913	65,463
19	Palamcottah	39,545	48,483	45,396	50,230	49,732	50,220	55,394	46,935	51,779	51,155	50,690
20	Masulipatam	39,507	58,165	62,297	71,627	69,587	72,987	58,049	56,533	68,715	77,867	70,318
21	Rajahmundry	36,408	54,356	48,486	52,228	53,698	61,644	49,287	52,812	53,808	55,850	60,986
22	Vizianagram	36,135	37,470	38,536	38,469	43,527	44,648	41,300	41,132	38,648	43,029	41,616
23	Ellore	33,521	45,503	48,266	47,466	51,599	48,448	55,147	48,676	48,626	45,546	44,490
24	Nellore	32,040	49,661	55,351	74,724	51,153	69,631	49,635	51,201	70,054	57,406	59,093
25	Guntúr	30,833	54,623	1,58,338	71,458	74,497	84,827	52,327	1,55,378	1,09,486	1,16,667	66,403
26	Ádóni	30,416	35,470	56,656	79,034	47,687	43,785	55,533	49,830	67,341	42,315	51,494
27	Tuticorin	28,048	46,040	54,697	62,344	56,886	64,731	45,469	61,005	1,11,751	64,370	55,873
28	Tellicherry	27,883	51,174	50,887	50,373	53,937	65,499	47,528	51,018	55,395	51,427	67,370
29	Srívilliputur	26,382	19,052	19,188	20,835	19,722	18,512	17,754	17,067	22,744	18,896	20,471
30	Cannanore	26,354	38,386	37,617	38,968	37,311	36,544	40,016	36,559	37,753	36,750	35,906
31	Berhampore	25,729	31,269	31,761	33,586	37,429	38,769	33,143	30,170	32,135	33,431	34,067
32	Karnul	25,376	55,505	56,655	60,711	56,963	58,728	55,248	51,538	61,544	55,795	64,652
33	Dindigul	25,182	47,112	43,027	72,862	46,803	58,690	36,128	42,677	58,654	54,475	44,045
34	Máyavaram	24,276	40,916	43,206	46,940	46,089	49,576	39,667	42,341	46,599	47,648	47,682
35	Bezváda	24,224	48,587	48,401	65,473	63,034	63,093	42,812	48,461	39,506	51,292	62,404
36	Srírangam	23,039	31,881	33,761	34,415	34,686	33,508	27,916	35,104	33,198	34,668	29,270
37	Gudiyattam	21,335	19,384	21,221	21,496	20,739	25,914	19,697	21,350	19,506	24,504	36,654
38	Mannárgudi	20,449	28,589	29,159	28,318	28,098	29,840	23,171	29,454	30,328	31,245	26,476

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 43 TO 49]

(Compiled from annual reports on District and Local Boards supplied by local Governments and Administrations.)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. They are at work, under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Eastern Bengal and Assam, Bengal, and Madras there are also Union Committees or *Panchayets*. There are in India 194 District Boards and 511 Local Boards subordinate to them. There are also 441 Union Committees, 382 in Madras, 49 in Bengal, and 10 in Eastern Bengal and Assam. The population of the tracts over which the Boards have jurisdiction was nearly 205 millions in 1906-07, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 16,072 in 1906-07, of whom 5,359, being 33 per cent, were elected. The others were nominated or *ex-officio* members (8,875 of the former and 1,838 of the latter), and of these the largest numbers, in proportion to the total number of members, are on the Madras and North-West Frontier Province Boards, the former being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 322 out of a total membership for District and Local Boards of 5,544. In the North-West Frontier Province there was no elected member owing to the abolition, in 1903-04, of the elective system of appointing members in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

Central Provinces (including Berar)	73·5
United Provinces of Agra and Oudh	65·7
Bombay	44·6
Panjab	42·4
Eastern Bengal and Assam	41·8
Bengal	33·1
Madras	5·8

The average for all these provinces is 44 per cent.

The Boards are practically manned by natives who constitute 92 per cent of the whole, numbering 14,839 as compared with only 1,233 Europeans and Eurasians. Twenty-four per cent of the total number of members of all boards were Government officials.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1906-07 amounted to ₹450 lakhs against ₹431 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was about ₹230,000. The 19 Local Boards in Assam (where there are no District Boards) had an average income of ₹78,000. The Union Committees of Bengal and Eastern Bengal and Assam had an average income of ₹481 each, and the Union *Panchayets* of Madras had an average income of ₹3,610. The total income of ₹431 lakhs in 1905-06 represents a large advance on the ₹359 lakhs of the previous year. This is due mainly to the provision of a sum of ₹56½ lakhs, roughly equivalent to 25 per cent of the receipts of District and Local Boards from cesses levied on land, which was provided by the Imperial Government in the form of provincial contributions through the Local Governments. The object of these grants was to enable the Boards to provide more efficiently for local needs and especially for the improvement of road communications. As a result the total amount received by Local Boards of all kinds from provincial revenues rose from ₹49 to 95 lakhs or from 13 to 21 per cent of their total income. Of the total increase of 19 lakhs in 1906-07 over the figures for the previous year, contributions from provincial revenues account for nearly 8 lakhs or 42 per cent. It is noticeable that District Boards were relieved of considerable amounts by the imperialization of the district post-charges in Eastern Bengal and Assam, the Panjab, the Central Provinces, and Coorg, with effect from the 1st April 1906.

LOCAL BOARDS—*continued*

The most important item of revenue is provincial rates, which represent a proportion varying from 42 per cent in Eastern Bengal and Assam to nearly 60 per cent in the Panjab of the total income of the Boards. The average rate of increase of this source of income in the last five years has been 3⅛ per cent, but the receipts in 1906-07 were nearly 6 per cent greater than those of the previous year. The following table shews the percentage of each principal source of revenue in the chief provinces :—

	Provincial Rates	Police	Education	Civil Works	Contribution from Provincial revenues
Eastern Bengal and Assam	42·3	5·1	1·5	7·4	23·4
Bengal	45	4·6	·8	24·1	9·7
United Provinces	48·5	4·9	6·2	9·2	25·5
Panjab	59·4	1·7	3	10·9	16·2
Bombay	49·6	1·8	2·5	8·6	36·1
Madras	46·2	...	2	10·4	18·6
GRAND TOTAL	47·1	3	2·6	11·3	21·3

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt" was ₹420 lakhs as against ₹401 lakhs in the previous year. Rupees 218 lakhs were spent on the construction and maintenance of public works, such as roads and bridges, against ₹210 lakhs in the preceding year. The other principal objects of expenditure were :—Education ₹102 lakhs : Medical ₹43 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to nearly ₹6 lakhs was spent on sanitation, *i.e.*, on the improvement of water supplies and village-cites, conservancy, and similar purposes. In the year under review about ₹3 lakhs were spent on Famine relief (₹2,96,772 in Bengal and ₹16,424 in Eastern Bengal and Assam). The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads :—

	Civil Works	Education	Medical	Administration
Bengal	58	15·2	4·9	3
Bombay	49·5	35·4	5·4	2·9
United Provinces	48·6	33·1	11·3	2·1
Panjab	40·9	24·1	12·9	3·6
Madras	44	12·7	13	2·4
Eastern Bengal and Assam	55	25·2	6·5	2·8

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1897-98 to 1906-07

		Number of Boards	Number of Members: Elected	Number of Members: Ex-officio and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					₹	₹	₹	₹	₹	₹	₹	₹	₹
Eastern Bengal and Assam	1897-98	19	137	238	6,45,999	2,86,323	2,28,161	11,60,483	2,04,754	87,832	7,21,907	1,08,342	11,22,835
	1898-99		141	232	6,58,231	2,34,410	2,90,694	11,83,335	2,06,147	89,834	7,47,806	1,30,335	11,74,122
	1899-1900		143	230	6,70,865	2,33,717	2,27,288	11,31,870	2,11,800	93,468	7,45,937	1,30,876	11,82,081
	1900-01		134	227	6,44,921	2,43,299	2,39,334	11,27,554	2,15,522	97,219	7,82,248	1,28,340	12,23,329
	1901-02		133	232	6,62,595	2,42,913	2,45,182	11,50,690	2,24,298	98,250	6,48,336	1,26,011	10,96,915
	1902-03		133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903-04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904-05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905-06	65(b)	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906-07	66(b)	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
Bengal	1897-98	142	741	1,306	39,16,230	5,11,128	26,77,707	71,05,065	12,00,665	3,03,657	37,86,712	16,16,363	69,07,397
	1898-99	143	745	1,309	39,64,562	5,12,108	22,13,502	66,90,172	11,81,413	3,98,686	40,16,853	10,77,463	66,74,415
	1899-1900		717	1,340	41,34,825	5,12,348	26,31,903	72,79,076	12,25,700	3,86,357	42,91,725	10,82,274	69,86,056
	1900-01	147	720	1,386	42,35,060	6,11,145	25,51,962	73,98,167	12,91,247	4,59,422	45,36,741	10,83,660	73,71,070
	1901-02	148(a)	711	1,402	42,19,181	5,51,846	32,94,010	80,65,037	13,31,926	4,41,939	46,85,791	18,52,082	83,11,738
	1902-03	146(a)	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903-04	146(a)	686	1,408	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904-05	146(a)	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905-06	106(a)	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906-07	107(a)	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
United Provinces of Agra and Oudh	1897-98	48	1,245	369	28,03,415	6,19,186	11,47,665	45,70,266	13,16,950	5,53,119	20,16,123	6,16,366	45,02,558
	1898-99		639	356	36,13,261	4,75,266	12,56,707	53,45,234	13,45,051	5,39,662	22,96,754	8,02,199	49,83,666
	1899-1900		600	326	33,11,086	5,96,433	13,90,085	52,97,604	14,23,096	5,69,833	24,12,577	8,05,574	52,11,080
	1900-01		600	327	33,07,267	6,47,310	15,98,234	55,52,811	14,74,518	5,96,298	24,26,819	8,78,278	53,75,913
	1901-02		598	324	32,63,452	6,74,993	16,65,375	56,03,820	15,34,748	5,90,734	25,57,609	8,09,317	54,92,408
	1902-03		608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903-04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904-05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905-06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,205
	1906-07		628	328	35,69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
Ajmer-Merwara	1899-1900	1			12,934	...	13,876	26,810	7,327	8,004	5,566	5,479	26,376
	1900-01				22,232	...	14,088	36,320	7,177	7,952	4,606	5,865	25,600
	1901-02		16	25	20,156	...	12,608	32,764	7,108	7,409	16,128	7,528	38,173
	1902-03				18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903-04				20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904-05		22	25	22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905-06		16	25	9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906-07		16	25	24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
Panjab	1897-98	97	1,153	1,341	24,06,900	6,038	7,38,399	31,51,337	6,64,651	4,03,418	8,57,438	12,37,415	31,62,922
	1898-99		961	1,270	24,42,300	2,911	7,45,075	31,90,286	6,65,213	3,94,590	9,19,537	10,86,519	30,65,859
	1899-1900	83	953	1,297	21,44,697	91,049	7,35,981	29,71,727	6,80,650	3,77,338	8,26,201	12,51,214	31,35,403
	1900-01	82	901	1,269	22,82,998	5,124	8,01,818	30,89,940	6,73,334	6,01,733	8,34,783	11,10,955	32,20,805
	1901-02	79	829	1,041	24,28,402	16,420	7,72,117	32,16,939	6,34,265	6,79,311	7,30,622	11,58,329	32,02,527
	1902-03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903-04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904-05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905-06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906-07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
North-West Frontier Province	1901-02	7	16	220	1,85,502	203	88,095	2,73,800	57,238	38,468	66,775	89,866	2,52,367
	1902-03			219	1,48,899	...	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1903-04	5	...	216	1,54,737	...	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1904-05		...	216	1,84,977	...	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1905-06		...	216	1,78,833	...	65,215	2,44,048	60,906	37,859	84,542	51,753	2,35,060
	1906-07		...	216	1,96,592	...	1,02,454	2,99,046	73,017	39,713	1,18,349	62,155	2,93,234
Bombay	1897-98	227	1,593	1,945	27,29,683	9,16,816	8,41,057	44,87,556	15,49,143	3,70,545	22,60,142	5,78,688	47,58,518
	1898-99	228	1,601	1,954	27,89,246	9,07,587	8,69,681	45,66,514	15,39,782	5,76,274	20,67,429	4,93,031	46,76,516
	1899-1900		1,599	1,955	21,39,692	9,98,667	8,76,557	40,14,916	15,34,366	4,84,570	18,11,292	8,05,116	46,35,344
	1900-01	230	1,598	1,973	22,55,505	10,39,401	7,89,967	40,84,873	15,12,908	3,33,825	17,09,964	5,06,241	40,62,938
	1901-02		1,599	1,970	27,04,924	9,69,609	7,64,310	44,38,843	15,10,385	3,01,626	18,26,238	4,31,229	40,69,478
	1902-03	231	1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903-04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904-05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905-06		1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906-07		1,611	1,999	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676

(a) Exclusive of 56, 57, 58, 58, 48 and 49 Union Committees with 459, 465, 468, 474, 418 and 418 members in 1901-02, 1902-03, 1903-04, 1904-05, 1905-06 and 1906-07 respectively, whose income and expenditure are included in those of the District Boards

(b) Exclusive of 8 and 10 Union Committees in 1905-06 and 1906-07, respectively, whose income and expenditure are included in those of the District Boards

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1897-98 to 1906-07—continued

		Number of Boards	Number of members: Elected	Number of members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces and Berar	1897-98	70	913	284	3,76,078	1,40,476	3,56,095	8,72,649	2,89,170	87,030	1,94,391	2,37,130	8,07,721
	1898-99		886	312	4,70,167	1,00,671	3,64,399	9,35,237	2,94,862	96,633	2,41,892	2,47,395	8,80,782
	1899-1900		918	295	3,14,877	1,52,735	3,84,343	8,51,955	2,78,527	93,767	2,04,712	3,52,315	9,29,321
	1900-01	71	911	301	2,72,830	1,21,894	3,27,493	7,22,217	2,68,055	89,124	1,82,911	2,55,044	7,95,134
	1901-02			302	5,84,977	1,45,730	3,60,952	10,91,659	2,71,593	87,019	2,64,687	2,61,116	8,84,415
	1902-03	72	921	298	4,18,579	3,64,301	4,18,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903-04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904-05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905-06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,89,016	6,18,027	7,17,525	22,34,988
	1906-07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20,498
Hyderabad Assigned Districts	1897-98	27	370	165	3,74,300	1,00,725	2,39,005	7,14,030	1,91,131	8,863	1,88,257	2,77,755	6,66,006
	1898-99		368	161	3,24,544	84,024	2,79,812	6,88,380	1,85,954	11,666	2,87,657	1,61,871	6,47,148
	1899-1900		373	160	2,79,113	85,968	2,52,192	6,17,273	1,93,420	12,066	2,16,100	2,55,335	6,76,921
	1900-01		365	160	3,68,930	81,932	2,42,396	6,93,258	1,98,074	14,656	1,70,665	4,36,012	8,19,407
	1901-02		365	159	3,19,646	81,800	3,26,062	7,27,508	1,90,879	14,028	2,00,899	1,56,474	5,62,280
	1902-03		376	158	3,40,702	66,000	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1897-98	477	296	5,024	55,95,613	3,15,439	31,52,160	90,63,212	10,94,779	14,09,326	41,80,744	23,43,783	90,28,632
	1898-99	482	291	5,101	55,71,812	3,07,801	31,37,457	90,17,070	10,74,280	16,63,533	40,13,806	23,06,275	90,57,894
	1899-1900	480	309	5,078	54,97,488	5,94,741	31,98,301	92,90,530	10,41,449	16,06,402	42,40,954	23,15,571	92,04,376
	1900-01	479	308	4,993	57,27,887	2,85,260	39,44,261	99,57,408	10,23,629	14,12,970	42,07,144	29,46,485	95,90,228
	1901-02	(*a*)482	310	4,978	59,05,816	3,22,213	46,22,176	1,08,50,205	10,42,694	15,20,443	42,34,071	43,20,493	1,11,17,701
	1902-03	(*b*)480	312	5,096	61,27,058	7,61,985	43,55,202	1,12,44,245	12,50,369	16,71,395	46,55,267	35,37,199	1,11,14,230
	1903-04	(*c*)480	307	5,060	63,40,369	8,94,339	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904-05	(*d*)481	299	5,042	61,62,246	7,54,031	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905-06	(*e*)486	342	5,180	69,32,199	26,49,623	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906-07	(*f*)487	322	5,222	68,16,818	27,53,457	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
Coorg	1901-02	1	2	14	26,629	20,000	34,289	80,918	13,465	3,464	34,496	13,050	64,475
	1902-03				31,937	...	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903-04				30,861	...	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904-05				29,906	...	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905-06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906-07		2	14	30,200	7,000	35,468	72,668	13,047	3,054	40,979	3,715	60,795
TOTAL	1897-98	1,107	6,448	10,672	1,88,48,218	28,96,131	93,80,249	3,11,24,598	65,11,243	32,23,790	1,42,05,714	70,15,842	3,09,56,589
	1898-99	1,100	5,632	10,695	1,98,34,123	26,24,778	91,57,327	3,16,16,228	64,92,702	37,70,878	1,45,91,734	63,05,088	3,11,60,402
	1899-1900	1,099	5,628	10,706	1,85,05,577	32,65,658	97,10,526	3,14,81,761	65,96,335	36,31,805	1,47,55,064	70,03,754	3,19,86,589
	1900-01	1,101	5,553	10,661	1,91,17,630	30,35,365	1,05,09,553	3,26,62,548	66,64,464	36,13,199	1,48,55,881	73,50,880	3,24,84,424
	1901-02	1,104	5,490	10,667	2,03,21,280	30,25,727	1,21,85,176	3,55,32,183	68,18,599	37,82,691	1,52,65,672	92,25,515	3,50,92,477
	1902-03	1,087	5,396	10,634	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,173
	1903-04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,56,307	3,74,06,859
	1904-05	1,087	5,375	10,609	2,07,73,506	49,72,052	1,17,89,697	3,75,35,255	85,61,108	42,16,846	1,78,55,771	78,43,007	3,84,76,732
	1905-06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,99,133	4,22,16,617
	1906-07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782

(*a*) Including 381 Union Panchayats with 842 *ex-officio* and 2,682 nominated members, of whom 1,123 are officials and 48 Europeans
(*b*) „ 379 „ 836 „ 2,738 „ 1,127 „ 46 „
(*c*) „ 379 „ 814 „ 2,723 „ 1,092 „ 43 „
(*d*) „ 380 „ 813 „ 2,746 „ 1,102 „ 55 „
(*e*) „ 381 „ 802 „ 2,787 „ 1,091 „ 48 „
(*f*) „ 382 „ 812 „ 2,814 „ 1,102 „ 47 „

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04 included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1902-03 to 1906-07

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Post Office (including mail cart and district post)	Police (cattle pound)	Education: School fees	Education: Miscellaneous (including sale of books and contributions)	Education: Total
Eastern Bengal and Assam	1902-03	1,90,602	...	6,86,458	...	...	71,186	142	1,280	1,422
	1903-04	3,82,775	...	6,13,555	...	...	75,987	499	322	821
	1904-05	4,22,317	...	6,92,819	...	...	68,963	1,201	762	1,963
	1905-06	12,29,014	...	21,44,752	3,971	1	2,60,687	25,500	1,32,735	1,58,235
	1906-07	18,68,008	...	22,21,179	4,233	...	2,69,826	15,654	62,820	78,474
Bengal	1902-03	19,25,434	...	43,80,832	40,760	...	4,86,815	40,370	55,497	95,867
	1903-04	23,20,470	...	44,78,981	43,696	...	4,93,423	43,629	45,722	89,351
	1904-05	24,00,169	...	46,54,491	43,683	...	4,90,126	47,172	31,074	78,246
	1905-06	15,61,324	...	32,54,963	36,062	...	3,15,522	24,289	22,181	46,470
	1906-07	33,33,159	...	32,43,952	34,692	...	3,32,923	25,409	33,585	58,994
United Provinces of Agra and Oudh	1902-03	13,44,351	14,579	33,13,911	17,254	...	3,89,211	2,49,805	1,44,257	3,94,062
	1903-04	14,35,391	14,707	32,44,269	18,757	...	4,03,729	2,55,155	1,31,831	3,86,986
	1904-05	14,15,046	14,794	32,75,196	19,684	...	4,15,105	2,76,652	1,22,739	3,99,391
	1905-06	12,30,092	15,068	33,21,466	20,316	...	3,53,992	3,00,456	1,32,535	4,32,991
	1906-07	10,79,000	15,309	35,69,417	21,312	...	3,56,811	3,19,386	1,32,804	4,52,190
Ajmer-Merwara	1902-03	16,579	...	18,549	323	...	1,800	677	1,920	2,597
	1903-04	51,513	...	20,915	314	...	500	700	960	1,660
	1904-05	52,450	...	22,716	297	...	300	665	981	1,646
	1905-06	44,214	...	9,990	551	...	300	658	964	1,622
	1906-07	12,259	...	24,406	864	...	600	663	960	1,623
Panjab	1902-03	8,23,108	...	21,78,508	1,390	12,793	51,561	1,02,310	14,303	1,16,613
	1903-04	9,80,288	...	24,03,661	1,361	10,233	58,273	1,07,153	13,678	1,20,831
	1904-05	10,79,725	...	25,41,740	1,678	10,220	67,428	1,06,324	12,286	1,18,610
	1905-06	12,74,594	...	22,97,161	2,210	8,975	76,845	1,08,026	14,753	1,22,779
	1906-07	19,50,233	...	26,08,838	1,851	...	75,197	1,21,280	12,377	1,33,657
North-West Frontier Province	1902-03	66,941	...	1,48,899	...	32,027	719	2,297	1,946	4,243
	1903-04	71,330	...	1,54,737	...	26,396	723	2,856	977	3,833
	1904-05	60,814	33,581	1,84,977	...	15,831	1,038	3,543	897	4,440
	1905-06	51,509	11,846	1,78,833	...	2,318	1,082	4,072	634	4,706
	1906-07	63,175	40,515	1,96,592	...	433	874	4,488	1,770	6,258
Bombay	1902-03	15,05,478	...	23,74,413	13,456	...	82,976	1,11,641	28,997	1,40,638
	1903-04	19,12,447	...	29,27,456	15,366	...	1,01,884	1,04,852	26,406	1,31,258
	1904-05	21,31,492	...	23,13,201	14,398	...	1,14,876	1,10,959	19,392	1,30,351
	1905-06	18,26,206	...	25,78,915	15,439	...	1,20,211	1,28,754	24,973	1,53,727
	1906-07	20,97,019	...	31,51,508	14,905	...	1,12,281	1,38,976	20,502	1,59,478
Central Provinces and Berar	1902-03	2,79,057	...	4,18,579	21	...	1,43,224	1,592	9,028	10,620
	1903-04	11,99,127	...	7,77,792	21	...	1,63,732	38,255	12,677	50,932
	1904-05	11,64,593	1,84,265	8,96,214	3,512	...	2,22,682	36,814	13,005	49,819
	1905-06	13,04,148	1,66,832	8,78,333	3,711	...	2,47,818	35,461	12,342	47,803
	1906-07	14,55,633	...	9,39,100	3,861	...	2,84,189	36,294	22,624	58,918
Hyderabad Assigned Districts	1902-03	7,52,123	...	3,40,702	98	72	8,968	38,772	1,166	39,938
Madras	1902-03	21,45,047	1,31,773	61,27,058	56,640	...	...	2,50,053	25,780	2,75,833
	1903-04	22,75,062	1,48,664	63,40,369	59,287	...	...	2,55,986	21,080	2,77,066
	1904-05	22,73,890	1,41,669	61,62,246	63,888	...	...	2,60,774	34,875	2,95,649
	1905-06	15,70,457	1,28,050	69,32,199	74,122	...	...	2,60,351	30,997	2,91,348
	1906-07	27,31,305	1,39,646	68,16,818	1,08,805	...	...	2,67,160	32,600	2,99,760
Coorg	1902-03	24,138	5,374	31,937	...	10	2,876	3,347	...	3,347
	1903-04	31,464	5,172	30,861	340	...	2,796	3,295	...	3,295
	1904-05	30,792	5,282	29,906	349	...	3,002	3,270	...	3,270
	1905-06	29,471	5,116	30,186	349	...	2,885	2,386	...	2,386
	1906-07	26,005	5,130	30,200	349	...	2,933	2,261	...	2,261
TOTAL	1902-03	90,72,858	1,51,726	2,00,19,846	1,29,942	44,902	12,39,336	8,01,006	2,84,174	10,85,180
	1903-04	1,06,59,867	1,68,543	2,09,92,596	1,39,142	36,629	13,01,047	8,12,380	2,53,653	10,66,033
	1904-05	1,10,31,288	3,12,429	2,07,73,506	1,47,489	26,051	13,83,520	8,47,374	2,36,011	10,83,385
	1905-06	1,01,21,029	3,26,912	2,16,26,798	1,56,731	11,294	13,79,342	8,89,953	3,72,114	12,62,067
	1906-07	1,46,15,796	2,00,600	2,28,02,010	1,90,872	433	14,35,634	9,31,571	3,20,042	12,51,613

NOTE (1)—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06.
NOTE (2)—Figures for the Hyderabad Assigned Districts Berar are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official year 1902-03 to 1906-07—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Eastern Bengal and Assam	1902-03	...	...	...	...	...	20,878	...	1,04,793
	1903-04	...	...	...	...	...	27,820	...	1,06,722
	1904-05	...	...	...	...	...	25,340	...	1,07,076
	1905-06	20,275	1,750	22,025	6,967	...	73,200	15,211	6,07,240
	1906-07	29,826	2,071	31,897	3,175	...	59,565	16,402	3,88,584
Bengal	1902-03	49,843	1,515	51,358	11,322	...	2,14,555	18,105	18,94,330
	1903-04	54,370	10,942	65,312	20,584	...	1,96,134	20,131	14,22,441
	1904-05	58,163	2,457	60,620	18,144	...	2,27,320	19,946	8,42,042
	1905-06	47,715	1,464	49,179	17,292	...	1,82,737	6,271	18,26,565
	1906-07	48,044	2,036	50,080	20,397	...	1,32,232	5,790	17,38,000
United Provinces of Agra and Oudh	1902-03	2,08,385	16,519	2,24,904	35,016	...	28,520	...	6,28,158
	1903-04	2,13,257	17,247	2,30,504	24,214	...	17,731	...	6,64,924
	1904-05	2,21,179	24,445	2,45,624	37,491	...	23,752	...	6,60,279
	1905-06	2,27,674	13,987	2,41,661	53,479	...	22,817	...	6,27,921
	1906-07	3,32,130	20,156	2,52,286	40,308	...	23,044	...	6,77,862
Ajmer-Merwara	1902-03	38,122	566	38,688	800	...	2,042	...	...
	1903-04	12,726	5,923	18,649	798	...	2,710	...	134
	1904-05	8,146	3	8,149	1,106	...	2,141	...	8,613
	1905-06	7,682	6	7,688	58	...	2,763	...	...
	1906-07	8,148	11	8,159	989	...	133	...	4,328
Panjab	1902-03	26,155	18,268	44,423	1,10,679	...	36,644	36,325	3,36,346
	1903-04	28,243	12,419	40,662	94,085	...	43,660	36,065	3,34,862
	1904-05	26,781	9,226	36,007	1,05,509	...	27,373	33,147	4,04,124
	1905-06	26,979	7,648	34,627	1,37,021	...	26,899	28,123	3,51,137
	1906-07	28,363	6,597	34,960	1,24,639	...	25,005	41,701	4,77,549
North-West Frontier Province	1902-03	1,309	693	2,002	2,158	...	4,921	12,142	11,512
	1903-04	1,509	734	2,243	2,116	...	5,117	13,521	7,151
	1904-05	1,509	1,811	3,320	2,880	...	7,505	12,227	7,297
	1905-06	2,409	939	3,348	4,905	...	8,527	11,224	11,132
	1906-07	2,409	132	2,541	5,965	...	8,741	14,536	14,011
Bombay	1902-03	8,582	5,318	13,900	19,370	...	10,770	...	4,71,260
	1903-04	7,399	8,619	16,018	27,398	...	15,087	...	4,71,877
	1904-05	8,045	7,514	15,559	23,561	...	11,691	526	5,13,656
	1905-06	6,715	8,937	15,652	22,314	...	14,995	...	5,53,588
	1906-07	6,144	8,593	14,737	32,979	...	11,854	...	5,46,782
Central Provinces and Berar	1902-03	4,140	623	4,763	3,388	...	36,962	...	53,059
	1903-04	7,420	443	7,863	8,104	...	2,68,115	...	60,247
	1904-05	6,218	1,269	7,487	14,374	...	1,68,848	...	71,408
	1905-06	6,301	1,085	7,386	15,530	...	2,01,584	...	75,772
	1906-07	1,691	558	2,249	16,123	...	2,09,307	...	72,152
Hyderabad Assigned Districts	1902-03	...	...	...	1,091	...	2,54,181	...	8,925
Madras	1902-03	30,479	39,826	70,305	...	236	6,68,179	3,31,866	12,33,372
	1903-04	35,081	34,734	69,815	...	218	6,22,619	4,10,935	13,16,829
	1904-05	38,621	37,613	76,234	...	218	6,34,431	5,47,235	13,96,302
	1905-06	30,953	39,255	70,208	...	547	6,55,464	5,90,484	13,66,789
	1906-07	37,297	40,668	77,965	...	37	6,93,077	6,03,305	15,32,345
Coorg	1902-03	...	990	990	...	...	2,082	...	23,654
	1903-04	...	906	906	...	...	1,976	...	21,312
	1904-05	...	1,223	1,223	...	...	1,957	...	20,253
	1905-06	...	1,015	1,015	...	...	2,096	...	20,932
	1906-07	...	1,203	1,203	...	...	1,969	...	21,623
Total	1902-03	3,67,015	84,318	4,51,333	1,83,824	236	12,79,734	3,98,438	47,65,409
	1903-04	3,69,005	91,967	4,51,972	1,77,299	218	12,00,969	4,80,652	44,06,499
	1904-05	3,68,662	85,561	4,54,223	2,03,065	218	11,30,358	6,13,081	40,31,050
	1905-06	3,76,703	76,086	4,52,789	2,57,566	547	11,91,082	6,60,313	54,41,076
	1906-07	3,94,052	82,025	4,76,077	2,44,575	37	11,65,527	6,81,734	54,73,236

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1902-03 to 1906-07—concluded

Province		Contributions			Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
		From Provincial to Local	From other Boards	Total				
Eastern Bengal and Assam	1902-03	3,03,838	...	3,03,838	62,510	12,51,085	·13	·24
	1903-04	3,39,118	...	3,39,118	88,972	12,52,995	·12	·22
	1904-05	4,33,755	94	4,33,849	77,253	14,07,263	·13	·27
	1905-06	11,98,786	450	11,99,236	1,70,105	46,62,277	·07	·18
	1906-07	12,26,983	...	12,26,983	9,53,825	52,54,143	·07	·15
Bengal	1902-03	5,84,319	7,372	5,91,691	14,31,742	92,17,377	·06	·13
	1903-04	10,51,491	1,704	10,53,195	5,19,640	84,02,888	·06	·11
	1904-05	10,30,197	1,116	10,31,313	4,94,973	79,62,577	·06	·11
	1905-06	8,01,964	19	8,01,983	3,55,405	68,93,342	·07	·15
	1906 07	6,97,375	19	6,97,394	8,94,426	72,08,880	·07	·14
United Provinces of Agra and Oudh	1902-03	10,66,317	4,751	10,71,068	61,182	61,77,865	·08	·15
	1903-04	12,39,386	...	12,39,386	59,593	63,04,800	·08	·15
	1904-05	12,21,011	...	12,21,011	52,320	63,64,647	·08	·15
	1905-06	20,64,974	...	20,64,974	61,495	72,16,180	·06	·15
	1906-07	18,77,175	...	18,77,175	72,551	73,58,865	·07	·16
Ajmer-Merwara	1902-03	(a)8,800	...	8,800	...	78,122	·05	·22
	1903-04	(a)11,000	...	11,000	...	56,680	·05	·16
	1904-05	(a)11,000	...	11,000	...	55,968	·06	·16
	1905-06	(a)5,900	...	5,900	...	28,872	·02	·08
	1906-07	(a)15,000	...	15,000	...	56,102	·07	·16
Panjab	1902-03	53,299	3,508	56,807	29,484	30,11,573	·13	·17
	1903-04	20,266	3,916	24,182	32,234	32,00,109	·14	·19
	1904-05	5,465	4,487	9,952	39,259	33,98,571	·11	·15
	1905-06	91,251	5,448	96,699	1,10,335	32,94,430	·13	·17
	1906-07	7,13,334	2,029	7,15,363	1,53,542	43,93,605	·14	·23
North-West Frontier Province	1902-03	...	408	408	5,492	2,24,523	·08	·12
	1903-04	...	384	384	...	2,16,221	·07	·1
	1904-05	...	384	384	3,169	2,09,487	·09	·1
	1905-06	...	192	192	5,935	2,44,048	·08	·06
	1906-07	...	192	192	8,388	2,99,046	·1	·16
Bombay	1902-03	17,33,162	14,978	17,48,140	22,019	48,96,942	·14	·28
	1903-04	10,85,062	7,780	10,92,842	971	48,00,157	·16	·28
	1904-05	12,35,838	7,499	12,43,337	3,140	43,84,295	·14	·25
	1905-06	21,96,952	5,937	22,02,889	7,352	56,85,082	·15	·33
	1906-07	22,92,358	15,122	23,07,480	6,619	63,58,623	·18	·36
Central Provinces and Berar	1902-03	3,64,301	1,824	3,66,125	1,64,687	12,01,428	·05	·14
	1903-04	2,89,995	1,824	2,91,819	1,73,460	18,02,085	·07	·16
	1904-05	2,80,755	1,824	2,82,579	1,82,604	20,87,624	·08	·18
	1905-06	5,24,744	1,901	5,26,645	2,34,087	24,07,189	·08	·20
	1906-07	7,27,106	1,944	7,29,050	2,78,643	25,94,681	·08	·22
Hyderabad Assigned Districts	1902-03	66,000	...	66,000	1,416	7,21,391	·13	·29
Madras	1902-03	7,61,985	7,24,372	14,86,357	8,62,626	1,12,44,245	·2	·32
	1903-04	8,94,339	7,78,389	16,72,728	7,63,967	1,16,84,497	·2	·33
	1904-05	7,54,031	7,13,093	14,67,124	7,81,092	1,15,99,581	·2	·33
	1905-06	26,49,623	7,31,046	33,80,669	11,70,050	1,47,00,388	·19	·41
	1906-07	27,53,457	6,59,675	34,13,132	10,54,474	1,47,70,912	·19	·42
Coorg	1902-03	...	...	...	...	70,270	·17	·39
	1903-04	...	...	...	...	66,658	·19	·36
	1904-05	...	...	...	...	65,242	·19	·36
	1905-06	7,000	...	7,000	...	71,965	·19	·39
	1906-07	7,000	...	7,000	...	72,668	·2	·4
TOTAL	1902-03	49,42,021	7,57,213	56,99,234	26,41,158	3,80,94,821	·1	·19
	1903-04	49,30,657	7,93,997	57,24,654	16,40,837	3,77,87,090	·1	·2
	1904-05	49,72,052	7,28,497	57,00,549	16,33,810	3,75,35,255	·1	·19
	1905-06	95,41,194	7,44,993	1,02,86,187	21,14,764	4,52,03,773	·1	·2
	1906-07	1,03,09,788	6,78,981	1,09,88,769	34,22,468	4,83,67,525	·1	·21

(a) From Imperial funds

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1902-03 to 1906-07

PROVINCE		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	EDUCATION					MEDICAL			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary, public gardens, etc.)
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total	Hospitals and dispensaries	Sanitation and vaccination	Total	
Eastern Bengal and Assam	1902-03	42,110	2,815	...	5,727	1,98,780	3,122	11,916	2,23,229	81,228	20,975	1,02,443	4,907
	1903-04	42,777	2,814	...	5,673	2,59,231	43,913	11,344	3,28,459	80,259	19,079	99,578	6,246
	1904-05	44,019	2,851	...	5,724	2,79,943	76,323	11,145	3,79,677	91,070	19,244	1,10,628	7,194
	1905-06	43,443	1,10,918	10,383	1,40,661	3,98,640	4,94,018	29,039	10,94,698	2,19,993	18,534	2,73,538	22,514
	1906-07	...	1,32,840	10,971	1,41,806	77,820	4,65,735	19,201	12,11,212	1,70,142	7,280	3,11,622	20,238
Bengal	1902-03	...	3,00,957	24,152	3,10,270	3,72,602	9,60,786	31,113	17,47,945	2,83,843	21,325	3,89,379	30,327
	1903-04	...	3,11,396	28,416	3,65,964	3,81,231	9,58,353	33,605	18,19,584	3,14,079	37,548	4,09,277	48,659
	1904-05	...	3,10,292	26,158	3,76,608	3,35,430	10,23,755	40,718	18,27,203	3,45,825	29,920	4,30,904	48,547
	1905-06	...	2,12,717	24,378	2,14,087	1,11,608	8,12,349	35,707	12,08,900	2,28,474	29,433	3,18,029	44,624
	1906-07	...	2,22,906	25,253	82,267	2,71,468	6,98,776	37,726	11,44,153	2,72,277	31,302	3,72,728	56,422
United Provinces of Agra & Oudh	1902-03	...	1,09,351	1,43,122	1,66,182	12,93,656	2,06,176	21,764	17,34,120	4,46,985	1,08,358	6,58,945	64,906
	1903-04	...	1,02,356	1,53,941	1,91,237	13,63,982	2,32,484	24,150	18,45,051	4,72,376	1,17,514	6,93,964	63,911
	1904-05	...	1,10,713	1,37,338	1,95,745	13,91,970	2,48,362	25,755	18,83,119	5,09,980	1,18,035	7,30,083	70,539
	1905-06	...	1,22,066	1,28,923	2,51,517	16,05,667	2,95,368	27,989	22,14,074	6,26,785	1,21,211	7,65,295	1,09,554
	1906-07	...	1,50,786	1,31,749	2,65,812	17,12,597	3,37,484	32,304	23,67,826	6,65,388	1,35,549	8,11,196	1,09,010
Ajmer-Merwara	1902-03	734	1,254	...	...	6,472	...	652	7,365	5,025	490	8,251	3,813
	1903-04	721	1,280	...	...	6,484	...	619	7,177	7,311	487	8,398	3,319
	1904-05	731	1,311	...	...	6,660	...	657	7,476	4,945	515	6,060	2,244
	1905-06	771	1,236	...	...	6,683	...	658	7,424	5,722	514	8,486	2,414
	1906-07	1,400	1,406	...	...	6,668	...	652	8,121	2,215	474	6,923	1,417
Panjab	1902-03	14,886	1,37,240	25,212	18,800	4,93,209	77,337	49,953	6,59,254	2,69,906	64,281	4,44,931	1,29,172
	1903-04	11,612	1,35,864	25,820	19,759	4,98,843	79,861	49,607	6,68,125	2,77,477	63,828	3,77,654	1,33,809
	1904-05	11,623	1,37,510	25,604	20,791	5,37,387	81,704	50,627	7,11,776	2,78,299	61,759	3,73,081	1,55,325
	1905-06	13,478	1,40,620	26,174	23,199	6,30,509	83,826	49,535	8,11,538	2,83,048	66,267	4,02,502	1,98,357
	1906-07	...	1,44,086	26,043	26,203	7,53,642	1,02,466	50,927	9,60,021	3,29,591	69,127	5,13,795	2,49,366
North-West Frontier Province	1902-03	33,852	15,966	915	1,607	39,990	2,912	3,298	49,910	26,022	5,746	34,242	12,678
	1903-04	30,635	15,660	898	1,572	44,128	2,578	3,466	53,610	21,188	6,865	30,967	12,258
	1904-05	17,368	17,772	676	1,656	47,901	2,379	3,367	57,555	26,414	8,920	35,854	11,253
	1905-06	653	18,807	707	1,830	50,649	2,887	3,831	60,906	28,102	9,226	37,859	18,752
	1906-07	27	19,728	659	1,964	62,168	2,720	3,861	73,017	29,525	9,843	39,713	22,177
Bombay	1902-03	...	1,50,745	...	15	13,67,869	72,741	49,783	16,01,301	1,50,680	1,09,994	2,85,549	85,910
	1903-04	...	1,52,234	...	...	14,01,701	73,042	52,279	16,03,776	1,75,568	1,15,814	2,94,947	86,539
	1904-05	...	1,48,260	...	506	14,83,058	64,350	63,689	16,75,620	1,30,040	1,14,755	2,55,500	87,690
	1905-06	...	1,52,372	...	...	15,71,020	61,701	75,926	18,01,081	1,39,450	1,19,399	2,68,973	96,536
	1906-07	...	1,59,008	1,350	384	16,86,714	70,124	86,414	19,12,808	1,52,495	1,28,385	2,94,404	1,07,951
Central Provinces and Berar	1902-03	...	42,663	77,069	1,292	3,28,763	66,436	20,742	4,18,501	75,950	19,676	95,626	14,682
	1903-04	11,132	83,614	84,405	3,090	5,08,363	10,064	11,839	5,36,797	92,796	20,985	1,31,700	36,726
	1904-05	19,592	87,567	90,143	2,934	5,91,451	1,570	12,732	6,09,680	98,725	42,040	1,46,090	45,730
	1905-06	18,046	89,086	1,05,671	3,522	6,86,412	6,490	13,308	7,10,420	1,00,143	83,441	1,89,016	48,240
	1906-07	...	88,552	1,07,366	3,772	7,64,988	2,584	14,666	7,88,127	1,20,793	52,169	1,93,898	57,983
Hyderabad Assigned Districts	1902-03	9,106	40,388	...	1,657	1,87,443	1,865	...	1,91,515	11,731	10,823	22,554	12,085
Madras	1902-03	...	4,44,255	...	1,03,757	7,72,547	3,71,457	...	12,50,369	6,34,170	7,35,187	16,71,395	...
	1903-04	...	4,51,498	...	1,02,080	7,93,916	4,11,712	...	13,10,746	6,63,122	7,78,526	19,50,617	...
	1904-05	...	3,29,781	...	1,04,036	8,21,542	4,65,882	...	13,94,251	6,71,579	7,30,066	21,23,470	...
	1905-06	...	3,46,626	...	1,08,890	8,23,325	4,90,666	114	14,27,677	8,33,149	7,58,970	19,99,691	5,171
	1906-07	...	3,29,377	...	1,08,788	9,30,218	7,16,419	...	17,65,911	7,95,994	5,82,436	18,09,532	4,935
Coorg	1902-03	7,737	1,088	1,256	...	15,968	320	120	16,408	2,671	...	3,399	217
	1903-04	7,194	1,534	1,241	...	15,548	690	148	16,386	2,850	...	4,219	...
	1904-05	7,244	1,721	1,331	...	13,911	580	260	14,751	3,494	...	5,176	...
	1905-06	5,584	1,518	1,418	...	12,523	419	137	13,079	3,540	...	4,148	...
	1906-07	...	1,334	1,401	...	12,404	483	160	13,047	2,322	...	3,054	...
TOTAL	1902-03	1,08,425	12,46,722	2,71,726	6,09,307	50,73,299	17,63,152	1,89,341	78,99,917	19,88,211	10,36,855	37,16,714	3,67,697
	1903-04	1,04,071	12,58,250	2,94,721	6,89,375	52,73,427	18,12,697	1,87,057	81,89,711	21,07,026	11,60,646	40,01,321	3,91,467
	1904-05	1,00,577	11,47,778	2,81,250	7,08,000	55,09,253	19,64,905	2,08,950	85,61,108	21,60,371	11,25,254	42,16,846	4,28,522
	1905-06	81,975	11,95,966	2,97,654	7,43,706	58,97,036	22,47,784	2,36,244	93,49,797	24,68,406	12,06,995	42,67,537	5,46,162
	1906-07	1,427	12,50,023	3,04,792	6,30,996	62,78,687	23,96,791	2,45,911	1,02,44,243	25,40,742	10,16,565	43,56,865	6,29,499

NOTE (1)—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06.
NOTE (2)—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter.

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1902-03 to 1906-07—continued

Province		Famine relief	CIVIL WORKS—PUBLIC WORKS						Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
			Buildings	Communications	Water-supply and water-works	Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Eastern Bengal and Assam	1902-03	...	3,168	4,52,844	25,363	5,735	3,101	67,941	5,78,585	2,634	67,940	...	10,58,912
	1903-04	...	6,593	4,80,117	33,788	2,713	8,064	80,158	6,11,433	17,599	82,532	...	12,13,548
	1904-05	...	2,721	4,90,406	28,564	4,682	5,464	93,185	6,25,032	15,804	61,789	...	12,77,204
	1905-06	...	59,635	17,91,733	1,11,181	9,430	12,358	3,39,296	23,23,633	21,522	1,69,877	7,268	41,48,488
	1906-07	16,424	76,092	14,73,904	64,832	7,907	947	10,16,536	26,40,218	2,818	3,58,550	6,011	48,02,505
Bengal	1902-03	100	2,12,258	35,11,231	1,31,842	5,317	23,534	6,82,540	45,96,854	71,398	14,77,263	30,907	88,22,342
	1903-04	30	97,244	38,15,487	1,35,285	13,772	8,736	8,01,768	48,72,292	62,975	6,24,163	22,230	83,23,188
	1904-05	...	1,11,821	36,17,884	1,22,189	8,018	36,380	7,81,283	46,77,575	63,745	5,70,875	18,216	81,39,279
	1905-06	...	1,09,397	27,83,784	1,08,223	1,668	22,302	5,85,010	36,10,384	42,443	3,43,052	5,682	59,07,744
	1906-07	2,96,772	1,30,564	33,38,554	1,38,199	1,593	1,03,675	6,64,912	43,77,497	42,027	9,09,935	4,486	75,43,686
United Provinces of Agra & Oudh	1902-03	...	5,28,134	17,64,176	351	1,348	46,069	6,95,426	31,61,037	2,46,751	53,828	...	61,83,331
	1903-04	...	4,67,808	18,62,839	21,036	2,176	40,665	7,30,001	31,77,010	2,18,298	56,680	...	63,22,068
	1904-05	74,706	5,71,358	17,20,172	20,752	16,433	69,351	7,14,982	32,07,207	2,56,141	72,989	...	65,60,547
	1905-06	...	9,59,540	22,72,076	2,174	3,158	7,778	5,82,890	38,27,616	79,428	73,418	...	73,47,205
	1906-07	...	8,44,826	19,41,497	1,956	3,601	4,615	6,81,747	34,78,250	6,787	72,798	...	71,56,711
Ajmer-Merwara	1902-03	...	2,593	13,434	...	...	...	1,549	17,576	2,287	...	...	42,688
	1903-04	...	5,332	24,934	...	...	...	3,388	33,654	...	...	...	55,743
	1904-05	...	39,804	1,308	...	...	...	2,663	43,775	...	...	...	64,205
	1905-06	...	11,703	10,133	...	...	...	1,899	23,735	...	...	...	45,754
	1906-07	...	4,913	7,887	...	...	...	3,914	16,714	860	...	...	37,125
Panjab	1902-03	...	1,76,397	3,42,570	2,864	...	66,720	2,12,001	8,00,552	5,08,459	25,630	3,408	28,54,756
	1903-04	...	2,09,446	4,18,323	...	...	50,199	2,26,450	9,04,418	7,36,378	16,191	3,288	31,05,415
	1904-05	...	2,53,512	4,96,431	...	...	54,535	2,24,805	10,29,283	6,50,316	22,572	3,163	32,03,809
	1905-06	...	2,29,508	5,41,249	...	...	69,041	2,56,911	10,96,509	4,32,655	37,165	3,032	32,68,779
	1906-07	...	3,48,782	8,22,585	...	...	1,31,696	3,25,478	16,28,541	2,38,576	87,208	2,897	39,77,575
North-West Frontier Province	1902-03	...	11,431	23,447	...	...	7,248	20,411	62,537	408	550	...	2,20,134
	1903-04	...	9,666	31,488	...	...	4,198	20,292	65,644	384	740	...	2,22,835
	1904-05	...	11,662	28,835	...	...	4,902	20,507	65,906	384	650	...	2,18,791
	1905-06	...	8,199	40,586	...	...	5,552	21,205	84,542	192	3,130	...	2,35,060
	1906-07	...	22,310	68,062	1,426	...	3,684	22,867	1,18,349	192	6,739	...	2,93,234
Bombay	1902-03	8,253	1,99,430	14,60,664	2,35,617	157	17,297	2,55,467	21,68,632	1,16,603	21,970	6,607	44,89,973
	1903-04	2,195	2,56,907	14,75,374	2,22,892	202	10,408	2,73,830	22,39,613	1,16,724	18,304	4,074	45,81,112
	1904-05	2,703	1,92,652	15,82,290	2,79,538	128	8,596	2,91,653	23,54,857	84,928	4,900	10,865	46,89,024
	1905-06	...	3,00,546	18,81,981	3,94,675	200	5,999	3,22,413	29,05,814	1,25,563	7,713	7,349	54,14,268
	1906-07	...	2,87,864	17,05,542	3,07,619	160	10,979	3,62,751	26,74,915	1,41,994	39,457	7,135	54,03,676
Central Provinces and Berar	1902-03	149	2,478	2,83,663	4,040	16	209	31,050	3,22,386	17,873	1,82,729	...	11,95,254
	1903-04	...	59,284	2,02,523	4,082	13	55,516	87,551	4,08,969	1,79,745	2,72,247	...	18,35,101
	1904-05	...	83,881	2,47,161	3,281	...	87,117	1,12,322	5,33,762	1,70,199	1,53,529	...	19,48,069
	1905-06	...	92,615	3,43,470	3,798	...	71,716	1,06,428	6,18,027	1,78,304	2,49,541	...	22,34,988
	1906-07	...	97,618	3,75,388	29,366	...	93,600	1,17,932	7,13,904	1,80,073	2,64,274	...	24,20,498
Hyderabad Assigned Districts	1902-03	...	46,967	50,758	22,250	1,679	14,369	46,606	1,82,629	550	1,867	...	5,59,618
Madras	1902-03	...	1,98,119	35,38,579	...	...	2,06,032	7,12,537	46,55,267	9,91,364	5,70,680	2,560	1,11,14,230
	1903-04	...	2,44,530	36,95,749	...	...	2,68,195	7,05,189	49,13,663	10,47,375	8,91,260	1,726	1,16,80,669
	1904-05	...	3,10,900	39,14,897	...	...	3,25,102	7,32,979	52,83,878	11,73,139	10,56,653	815	1,23,10,161
	1905-06	...	8,00,187	45,25,307	20,831	23,130	2,74,178	8,38,380	64,82,013	10,72,845	11,62,969	469	1,35,39,540
	1906-07	...	6,27,840	43,08,886	16,673	19,385	2,41,065	9,02,888	61,16,657	9,99,911	18,37,493	4,346	1,39,05,977
Coorg	1902-03	...	1,337	18,277	153	...	1,779	9,940	26,768	500	...	...	62,940
	1903-04	...	1,375	22,832	310	...	2,099	6,208	32,824	500	...	...	67,180
	1904-05	...	508	24,496	...	...	1,349	8,143	34,496	500	...	...	65,643
	1905-06	...	966	34,776	...	...	1,239	10,896	47,877	500	...	...	74,791
	1906-07	...	1,062	30,045	...	...	847	9,025	40,979	500	...	...	60,795
TOTAL	1902-03	8,502	13,82,312	1,14,59,643	4,22,480	14,252	3,86,358	27,35,468	1,65,72,823	19,58,827	24,02,457	43,482	3,66,04,178
	1903-04	2,225	13,58,185	1,20,29,666	4,17,393	18,876	4,48,080	29,34,835	1,72,59,520	23,79,978	19,62,117	31,318	3,74,06,859
	1904-05	77,409	15,78,819	1,21,23,880	4,54,324	29,261	5,92,804	29,82,532	1,78,55,771	24,15,156	19,43,957	33,059	3,84,76,732
	1905-06	...	25,72,096	1,42,34,095	6,40,882	37,586	4,70,163	30,65,328	2,10,20,150	19,53,452	20,46,865	23,800	4,22,16,617
	1906-07	3,13,196	24,41,871	1,40,72,270	5,60,071	32,646	5,91,108	41,08,050	2,18,06,024	16,13,73[illegible]	35,76,454	24,875	4,56,01,782

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[SECOND ISSUE]

STATISTICS OF BRITISH INDIA

For 1907-08 and preceding years

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities, Local Boards, and Port Trusts

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE
INDIA

CALCUTTA
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NOTICE

THE section entitled "Port Trusts," which appeared in Part IX—Miscellaneous—in last year's issue, has been inserted in this part this year.

STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1906-07	1907-08
Municipalities—								
Number of Municipalities . .	794	749	764	750	764	749	750	746
Population within Municipal limits	13,792,253	14,000,503	15,295,331	15,693,692	16,510,021	16,670,774	16,760,517	16,985,201
Members of committee . No.	10,260	10,024	10,208	10,391	10,222	10,626	9,985	10,006
Income . . . . R	2,19,12,525	2,46,58,605	3,09,82,624	3,83,83,190	4,39,23,665	5,40,91,353	5,52,06,147	5,85,91,026
Extraordinary and Debt . „	..	1,04,93,144	2,72,52,355	1,27,36,464	2,84,49,241	3,99,35,588	3,24,91,515	3,54,40,127
Total receipts . „	2,19,12,525	3,51,51,749	5,82,34,979	5,11,19,654	7,23,72,906	9,40,26,941	8,76,97,662	9,40,31,153
Expenditure . . . „	2,07,60,267	2,47,86,756	3,60,59,891	4,22,74,209	4,57,85,550	5,71,75,865	5,65,70,344	6,03,49,668
Extraordinary and Debt . „	..	1,01,63,855	1,88,08,452	86,90,466	2,61,58,662	3,66,43,728	2,96,21,451	3,17,73,700
Total disbursements „	2,07,60,267	3,49,50,611	5,48,68,343	5,09,64,675	7,19,44,212	9,38,19,593	8,61,91,795	9,21,23,368
Local Boards—								
Number of Boards . .	..	..	996	1,093	1,101	1,089	1,087	1,093
Number of Members . .	..	..	15,278	16,867	16,214	16,157	16,058	15,994
Income . . . . R	..	..	2,59,66,512	2,88,05,557	2,64,52,529	4,30,89,009	4,49,45,057	4,71,21,166
Debt . . . . . „	..	..	9,94,059	16,89,972	62,10,019	21,14,764	34,22,468	38,67,577
Total receipts . „	..	..	2,69,60,571	3,04,95,529	3,26,62,548	4,52,03,773	4,83,67,525	5,09,88,743
Expenditure . . . „	..	..	2,59,14,501	2,94,38,898	2,59,90,779	4,01,69,752	4,20,25,328	4,59,20,491
Debt . . . . . „	..	..	9,66,738	16,06,108	64,93,645	20,46,865	35,76,454	38,57,798
Total disbursement „	..	..	2,68,81,289	3,10,45,006	3,24,84,424	4,22,16,617	4,56,01,782	4,97,78,289
Port trusts at five chief ports and Chittagong—								
Income . . . . R	..	..	1,00,23,954	1,24,28,616	1,61,08,923	2,19,45,031	2,35,41,831	2,49,54,794
Expenditure . . . „	..	..	92,92,132	1,25,22,134	1,56,35,486	2,05,64,438	2,18,21,282	2,45,53,761
Capital Debt . . . „	..	..	9,08,61,919	10,09,68,294	11,12,12,853	13,51,63,487	14,96,87,365	17,01,14,919

MUNICIPALITIES

(TABLES 1 TO 4, PAGES 6 TO 41)

(Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations)

There were 746 Municipalities in India in the year 1907-08, containing a total resident population of over 16 million people within their limits. This figure represents 7 per cent of the total population of British India. 570 of these Municipalities had a population of less than 20,000 and 176 a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to nearly 18 per cent. Excluding British Baluchistan, this percentage is lowest in Eastern Bengal and Assam where it amounts to only 2 per cent. In the other Provinces the population within Municipal limits varies from 6 to 10 per cent of the total population.

The average size of the Municipalities, according to population, varies in the principal Provinces from about 12,000 in Eastern Bengal and Assam to nearly 40,000 in Madras. In the Panjab and the Central Provinces including Berar the average is about 15,000. In Bombay and Burma it is about 20,000. In Bengal it is nearly 25,000 and in the United Provinces nearly 35,000.

Elected members are nearly one half (49 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 37 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal, excluding Calcutta, the Panjab, and the Central Provinces, including Berar. They are between 49 and 50 per cent in Calcutta and in the Municipalities of Eastern Bengal and Assam. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 12 per cent of the total number of members of the Municipalities in Burma excluding Rangoon. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of more than 3 to 1. The preponderance is greatest in the city of Bombay where 87 per cent of the members are non-officials.

Eighty-seven per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Calcutta where they represent 47 per cent. In the Panjab and in the Municipalities of Bombay, excluding Bombay city, more than 90 per cent of the total number of members are natives.

Generally speaking the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide 40·2 per cent of the total income (*i.e.*, excluding receipts credited to the head "Extraordinary and Debt") of ₹5,86,00,000. Of the others only 11 have an annual income of over ₹5,00,000. The average income of all Municipalities other than the four mentioned above is only ₹46,635. It is highest in Burma (₹77,000) and lowest in Eastern Bengal and Assam (₹29,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income:

	Income (in lakhs of rupees)	Percentage to total income
Municipal rates and taxes:—		
Octroi (net)	127·03	21·7
House and land tax	122·91	21
Water rate	66·55	11·4
Conservancy tax	43·23	7·4
Vehicles and animals	16·91	2·9
Tolls on roads and ferries	13·61	2·3
Professions and trades	13·18	2·2
Lighting rate	10·34	1·8
Other taxes	20·64	3·5
Revenue derived from municipal property and powers apart from taxation	94·27	16
Grants, Contributions, and Miscellaneous	57·24	9·8

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the North-West Frontier Province where it represents 69 per cent of the total income of the Municipalities. In the Panjab it represents 65 per cent, in the United Provinces 54 per cent, in Bombay (excluding Bombay city) 32 per cent, and in the Central Provinces, including Berar, nearly 39 per cent. It is also levied in Bombay city where it contributed 19 per cent of the total income. It is not levied elsewhere except in the Sambulpore District which was transferred in 1905 from the Central Provinces to Bengal.

In Bengal, Madras, Eastern Bengal and Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, nearly half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was R2·52 in 1907-08, but it varies greatly in different areas, thus :

Rangoon	11·84	Panjab	1·92
City of Bombay	8·65	Bengal	1·62
Calcutta	7·9	United Provinces of Agra and Oudh	1·61
City of Madras	2·73	Central Provinces, including Berar	1·59
North-West Frontier Province	2·36	Eastern Bengal and Assam	1·46
Burma	1·97	Presidency of Madras	1·23
Presidency of Bombay	1·92	Coorg	1·03

The total expenditure of the Municipalities, excluding that debited to the head "Extraordinary and Debt," amounted to R6,03,00,000 in 1907-08. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces :

	Conservancy	Public Works including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Bombay	21·1	10·8	7	22·5	7·8	6·7	5·5	5·1	2·6
Calcutta	17·9	11·5	9·6	19·5	7·1	14·7	7·2	1·1	·4
United Provinces	19·8	12·05	12·5	5·4	8·1	15·5	5·5	2·8	4·2
Bombay (excluding Bombay city)	18·4	15·5	10·6	4·2	4·9	8·6	5·7	5·7	17·7
Panjab	13·2	10·2	14·9	3·9	4·5	9·4	12·4	10·1	10·7
Bengal (excluding Calcutta)	29·2	16·8	8·9	3·3	5·9	7·4	6·4	11·7	3·1
Madras (excluding Madras city)	21·6	20·3	8·1	3	2·02	9·2	4·2	11·1	11·2
Rangoon	15·5	14·8	5·4	13·4	10·4	12·8	2·8	2·4	4·6
Burma (excluding Rangoon)	18·1	14·6	9·8	3·2	·4	7·7	6·3	20·6	4·4
Central Provinces (including Berar)	19·4	13·6	11·4	2·02	2·8	21·6	3·5	4·1	10·2
Madras	16·5	17·1	8·4	16·6	15·5	4·9	3·9	4·7	2·8
Eastern Bengal and Assam	33·7	17·1	7·2	·7	3·1	13·9	4·3	9·3	3·7
TOTAL FOR INDIA	19·7	13·4	9·7	10·2	6·2	10·8	6·3	6·4	5·9

The cities of Calcutta, Bombay, Madras, and Rangoon have a net indebtedness greater than their income in 1907-08. In other cases the net indebtedness is less than the income of that year. Figures for Eastern Bengal and Assam, the United and the Central Provinces are not available.

MUNICIPALITIES—*concluded*

but the following statement shews the proportion of the net indebtedness to the income of 1907-08 in other provinces :

	Net indebtedness	Total income excluding "Extraordinary and Debt"	Proportion of net indebtedness to total income
	R	R	
Calcutta	3,71,07,886	79,17,636	4·7 to 1
Bombay	4,35,32,803	95,75,706	4·5 „ 1
Rangoon	1,01,17,299	34,99,092	2·9 „ 1
Madras	47,86,781	25,63,882	1·9 „ 1
Panjab	52,60,642	55,16,239	·9 „ 1
Bengal (excluding Calcutta)	39,92,055	46,22,166	·9 „ 1
Madras (excluding Madras city)	23,04,165	37,24,678	·7 „ 1
Burma (excluding Rangoon)	28,20,558	33,36,901	·8 „ 1
Bombay (excluding Bombay city)	13,86,188	65,78,698	·2 „ 1
North-West Frontier Province	18,171	5,47,293	·03 „ 1

NOTIFIED AREAS

In the Panjab, the United Provinces, Burma, Bombay, the Central Provinces, and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1907-08 :

	Number of Notified Areas	Income R	Expenditure R
Burma	16	4,31,950	3,84,849
United Provinces	28	1,29,451	1,22,727
Panjab	57	1,14,438	1,12,846
Central Provinces	6	37,187	35,927
North-West Frontier Province	4	21,415	24,902
Bombay	9	16,136	11,162
TOTAL	120	7,53,577	6,92,413

MUNICIPALITIES

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1903-04 to 1907-08

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
Burma (excluding Rangoon)	1903-04	40	662,110	518	161	262	95	191	327	148	370
	1904-05		664,914	512	159	261	92	185	327	145	367
	1905-06	42	682,626	530	164	276	90	190	340	146	384
	1906-07	43	688,929	537	168	298	71	190	347	145	392
	1907-08		689,691	540	168	309	63	192	348	146	394
Rangoon	1903-04	1	221,160	25	...	9	16	3	22	11	14
	1904-05										
	1905-06										
	1906-07										
	1907-08										
Eastern Bengal and Assam	1903-04	14	94,982	141	24	70	47	50	91	30	111
	1904-05			140	23	69	48	53	87	30	110
	1905-06	49*	624,796	646	65	259	322	139	507	67	579
	1906-07	50	626,625								
	1907-08		627,295	652	66	257	329	135	517	71	581
Bengal (excluding Calcutta)	1903-04	161	2,871,249	2,236	128	948	1,160	336	1,900	261	1,975
	1904-05	161	2,874,533	2,217	133	947	1,137	352	1,865	259	1,958
	1905-06	128†	2,354,856	1,745	100	758	887	244	1,501	228	1,517
	1906-07	128	2,366,388	1,737	131	714	892	252	1,485	243	1,494
	1907-08	128	2,369,700	1,744	135	707	902	256	1,488	243	1,501
Calcutta	1903-04	1	847,796	51	1	25	25	10	41	24	27
	1904-05							12	39	28	23
	1905-06							13	38		
	1906-07										
	1907-08							9	42	27	24
United Provinces of Agra and Oudh	1903-04	104	3,221,658	1,395	170	195	1,030	345	1,050	267	1,128
	1904-05	89†	3,111,583	1,249	155	155	939	295	954	238	1,011
	1905-06		3,110,254		156	154		301	948	235	1,014
	1906-07		3,115,345	1,217	144	136	937	266	951	211	1,006
	1907-08		3,115,752	1,224	147	141	936	264	960	212	1,012
Ajmer-Merwara	1903-04	3	102,820	52	2	19	31	20	32	9	43
	1904-05			51	6	14	31	19	32	10	41
	1905-06							8	45	11	42
	1906-07		165,930	53		15	32	10	43		
	1907-08		102,820					10	43	10	43
Panjab	1903-04	138	2,087,529	1,500	228	493	779	278	1,222	97	1,403
	1904-05		2,086,316	1,508	240	497	771	289	1,219	102	1,406
	1905-06		2,086,512	1,511	243	500	768	294	1,217	103	1,408
	1906-07		2,089,811	1,476	243	515	718	296	1,180	107	1,369
	1907-08	137	2,186,110	1,473	249	501	723	295	1,178	112	1,361

* The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

† Fifteen municipalities were converted into "Notified areas" in 1904-05

No. 1—*continued.*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1903-04 to 1907-08—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
North-West Frontier Province	1903-04	10	186,375	162	50	112	..	51	111	25	137
	1904-05										137
	1905-06		164,571					50			136
	1906-07		164,691	161	49			49	112	22	139
	1907-08									24	137
British Baluchistan	1903	1	13,517	14	6	8	..	6	8	6	8
	1904			13	5				7	5	8
	1905			19	8	11		9	10	8	11
	1906-07			20		12		8	11	9	10
	1907-08								12	9	11
Bombay (excluding Bombay city)	1903-04	165	2,380,748	2,252	473	898	881	603	1,649	182	2,070
	1904-05	163	2,367,418	2,228	468	876	884	597	1,631	190	2,038
	1905-06	162	2,363,369	2,209	462	872	875	586	1,623	189	2,020
	1906-07	161	2,360,183	2,198	483	846	869	588	1,610	180	2,018
	1907-08	159	2,349,138	2,207	475	852	880	577	1,630	188	2,019
City of Bombay	1903-04	1	776,006	72	..	16	56	7	65	12	60
	1904-05										
	1905-06							6	66	15	57
	1906-07									17	55
	1907-08		977,822					9	63	19	53
Central Provinces and Berar	1903-04	58	883,833	755	23	262	470	180	575	87	668
	1904-05		883,579	757	27	264	466	182	575	82	675
	1905-06		882,688	756	15	281	460	180	576	88	668
	1906-07			759	22	281	456	184	575	81	678
	1907-08	57	877,949	752	22	277	453	179	573	79	673
Madras (excluding Madras city)	1903-04	60	1,915,365	944	68	426	450	208	736	172	772
	1904-05		1,907,102	925	68	421	436	209	716	163	762
	1905-06		1,915,208	905	70	415	420	211	694	159	746
	1906-07		1,916,853	940	69	410	461	197	743	157	783
	1907-08		1,917,165	938	70	407	461	200	738	143	795
City of Madras	1903-04	1	509,346	33	1	8	24	10	23	8	25
	1904-05			37	1	16	20	9	24	7	26
	1905-06							11	26	13	24
	1906-07							10	27	14	23
	1907-08							10	27	14	23
Coorg	1903-04	5	15,249	57	18	32	7	18	39	5	52
	1904-05										
	1905-06					30	9	20	37	6	51
	1906-07							19	38		
	1907-08					31	8	19	38	6	51
Total	1903-04	763	16,750,916	10,207	1,353	3,780	5,074	2,315	7,892	1,345	8,862
	1904-05	746	16,662,696	10,004	1,354	3,717	4,933	2,289	7,715	1,324	8,680
	1905-06	749	16,670,774	10,026	1,358	3,746	4,922	2,262	7,764	1,334	8,692
	1906-07	750	16,760,517	9,985	1,408	3,691	4,886	2,230	7,735	1,309	8,676
	1907-08	746	16,985,201	10,006	1,415	3,687	4,904	2,215	7,791	1,314	8,692

MUNICIPALITIES

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1903-04 to 1907-08

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	1,16,78,730	1,40,63,460	1,53,11,634	1,58,83,649	1,74,86,849
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	68,93,901	79,35,921	73,68,548	68,85,236	70,11,741
II—Animals for slaughter	5,15,999	5,39,282	5,91,901	5,89,222	6,11,547
III—Fuel and articles for lighting and washing	7,31,823	8,05,736	7,37,074	6,35,181	7,00,505
IV—Building materials	6,89,231	7,95,498	8,66,258	8,53,744	9,45,848
V—Drugs, gums and spices	4,48,068	4,82,169	4,79,830	4,87,333	5,32,399
IV—Tobacco	5,13,340	5,35,978	5,49,138	5,24,535	5,20,658
VII—Cloth	17,99,945	19,78,238	18,87,784	15,72,977	16,91,696
VIII—Metals	3,87,259	3,99,266	4,21,475	5,25,382	6,39,775
TOTAL	1,20,52,093	1,31,57,404	1,29,38,276	1,21,30,893	1,27,02,536
Tax on houses and lands	1,04,22,579	1,09,15,216	1,11,71,278	1,15,88,466	1,22,91,373
„ „ animals and vehicles	15,59,133	16,28,210	16,74,876	16,75,110	16,91,468
„ „ professions and trades	11,17,052	11,82,561	12,14,847	12,54,122	13,17,878
Tolls (on roads and ferries)	12,11,123	12,49,279	13,05,545	13,41,554	13,60,661
Water rate	49,67,711	52,57,705	56,48,242	61,12,600	66,54,862
Lighting rate	8,06,241	8,42,070	8,93,922	9,28,752	10,34,003
Conservancy (including scavenging and latrine rates)	32,58,297	34,40,113	35,16,580	38,33,535	43,22,637
Other taxes	11,74,505	12,04,432	12,11,374	13,15,205	13,47,986
TOTAL MUNICIPAL RATES AND TAXES	3,65,68,734	3,88,76,990	3,95,75,424	4,01,80,237	4,27,23,404
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,72,506	2,71,124	2,78,090	2,87,562	3,09,373
„ hackeny carriages	1,41,852	1,43,818	1,57,171	1,53,941	1,55,987
„ licenses for the sale of spirits and drugs	1,45,557	1,44,463	1,45,905	1,44,328	1,44,216
„ other sources	95,629	1,05,851	1,13,182	1,09,521	1,06,706
TOTAL	6,55,544	6,65,256	6,94,348	6,95,352	7,16,282
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dak bungalows, etc.	11,45,738	12,49,806	13,61,184	13,94,788	14,40,462
Sale proceeds of lands and produce of lands, etc.	5,66,741	7,93,405	8,42,929	10,00,683	11,51,351
Conservancy receipts (other than taxes and rates)	6,29,449	5,72,893	6,00,084	6,47,082	6,55,648
Fees and revenue from educational institutions	5,87,631	5,72,549	4,96,165	5,07,476	5,00,514
„ „ „ „ medical institutions	58,837	58,830	56,525	64,984	64,203
„ „ „ „ markets and slaughter-houses	29,09,833	30,93,538	35,64,152	34,05,771	35,18,038
„ „ „ „ tramways	1,03,538	1,06,570	1,16,773	1,45,290	1,49,918
Other fees	9,03,508	9,89,846	10,15,228	10,67,016	11,84,517
Fines under municipal and other Acts	3,29,207	4,10,751	3,29,786	3,39,654	3,19,420
Interest of Investments—					
For general purposes	4,92,854	5,59,077	6,49,386	4,05,005	4,06,499
„ educational purposes	6,096	6,402	6,972	5,788	6,577
„ medical purposes	36,643	34,386	31,083	30,117	30,138
Premium on loans	1,18,407	1,41,475	97,364	104	108
TOTAL	78,88,482	85,89,528	91,67,631	90,13,758	94,27,393
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	11,42,123	14,15,507	10,40,427	14,00,302	15,09,721
„ educational purposes	4,95,452	5,54,536	4,68,748	4,87,101	5,41,933
„ medical purposes	1,49,919	3,77,454	2,85,616	4,06,309	4,10,176
From Local Funds—					
For general purposes	2,76,918	2,27,453	2,53,887	2,28,354	2,01,817
„ educational purposes	1,20,036	96,657	1,23,793	1,25,559	1,17,063
„ medical purposes	3,52,181	3,47,417	3,57,903	4,26,563	3,88,025
From other sources—					
For general purposes	1,30,707	84,686	1,18,465	2,24,462	3,04,071
„ educational purposes	23,555	30,695	39,590	30,378	40,012
„ medi al purposes	1,66,717	1,46,222	2,05,861	1,29,059	1,60,880
TOTAL	28,57,608	32,80,627	28,94,290	34,58,087	36,73,698
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	2,96,632	3,30,618	3,32,091	3,17,538	3,54,881
Other items	13,17,243	16,04,982	14,27,569	15,41,175	16,95,368
TOTAL	16,13,875	19,35,600	17,59,660	18,58,713	20,50,249
TOTAL INCOME	4,95,84,243	5,33,48,001	5,40,91,353	5,52,06,147	5,85,91,026
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	1,26,47,675	83,47,546	1,03,76,876	67,39,740	63,63,501
Loans—					
From Government	20,06,488	16,02,855	24,28,365	24,50,493	15,08,275
Raised in the market from private individuals	97,36,500	66,71,523	42,22,750	25,24,900	52,01,104
Realisations of sinking fund for repayment of loans	9,48,944	16,08,883	79,000	5,73,058	5,24,920
Advances—					
Permanent	7,238	24,554	13,546	20,122	26,921
Other	27,55,410	26,71,018	42,73,304	39,74,409	45,05,604
Deposits	2,09,99,779	1,87,38,052	1,85,41,747	1,62,08,793	1,73,09,802
TOTAL	4,91,02,161	3,96,64,431	3,99,35,588	3,24,91,515	3,54,40,127
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	9,86,86,404	9,30,12,432	9,40,26,941	8,76,97,662	9,40,31,153
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	11,03,65,134	10,70,75,892	10,93,38,575	10,35,81,311	11,15,18,002
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·09	2·23	2·3	2·4	2·52
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·86	3·1	3·17	3·39	3·45

NOTE.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year owing to rectifications of the past year's accounts without complete revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1903-04 to 1907-1908*

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	7,09,470	9,99,221	6,80,955	8,99,789	8,59,909
MUNICIPAL RATES AND TAXES—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	5,61,505	5,51,463	5,86,863	5,70,859	6,52,169
„ „ animals and vehicles	56,008	40,465	55,446	48,288	48,113
„ „ professions and trades	10	10,548	..	..	..
Tolls (on roads and ferries)	1,46,468	1,46,554	1,65,851	1,71,789	1,90,212
Water rate	1,06,714	93,864	93,324	1,04,751	1,07,538
Lighting rate	1,06,494	1,12,832	1,17,309	1,18,626	1,33,659
Conservancy (including scavenging and latrine rates)	1,10,183	1,20,561	1,31,683	1,53,698	2,29,119
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	10,87,382	10,78,876	11,50,476	11,68,011	13,60,810
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	17,705	18,001	16,916	15,968	15,591
„ hackney carriages	23,548	22,705	18,964	17,986	19,446
„ licenses for the sale of spirits and drugs	1,169	141	75	81	..
„ other sources	148	53	..	..	..
TOTAL	42,570	40,900	35,955	34,035	35,037
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	14,295	16,885	15,393	12,386	19,981
Sale proceeds of lands and produce of lands, etc.	20,863	13,129	14,967	27,331	25,810
Conservancy receipts (other than taxes and rates)	25,170	23,743	25,094	23,891	20,354
Fees and revenue from educational institutions	1,251	264	485	7,167	..
„ „ „ „ medical institutions	6,135	10,106	9,500	8,537	9,407
„ „ „ „ markets and slaughter-houses	10,65,254	11,41,959	15,30,185	13,00,156	13,02,493
„ „ „ „ tramways	..	..	3,088	3,000	3,288
Other fees	88,328	91,054	1,03,107	1,07,937	1,05,464
Fines under municipal and other Acts	34,883	36,905	39,213	36,403	44,234
Interest of Investments—					
For general purposes	2,736	2,665	17,248	3,225	2,732
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	12,58,915	13,36,710	17,58,280	15,30,033	15,33,763
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	25,066	36,225	92,409	83,357	1,67,848
„ educational purposes	3,663	7,386	2,500	7,302	3,850
„ medical purposes	11,784	34,900	53,516	1,19,980	1,46,641
From Local Funds—					
For general purposes	17,690	23,839	47,752	25,044	23,434
„ educational purposes	3,250	750	3,868	3,804	2,500
„ medical purposes	25,290	29,261	28,001	35,331	24,084
From other sources—					
For general purposes	1,475	1,650	4,575	2,700	852
„ educational purposes	..	200	68	..	..
„ medical purposes	2,092	1,615	38,800	360	8,510
TOTAL	90,310	1,35,826	2,71,489	2,77,878	3,77,719
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	7,634	6,475	11,163	9,048	1,467
Other items	49,495	21,715	22,665	23,033	28,105
TOTAL	57,129	28,190	33,828	32,081	29,572
TOTAL INCOME	25,36,306	26,20,502	32,50,028	30,42,038	33,36,901
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	38,000	19,000	1,10,000	3,52,000	2,10,000
Raised in the market from private individuals	11,19,000	65,000	..	..	..
Realisation of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	50	340	1,700	2,905
Other	1,45,081	1,48,148	2,00,911	82,996	74,589
Deposits	73,180	95,013	1,46,751	89,119	1,13,660
TOTAL	13,75,261	3,27,211	4,58,002	5,25,815	4,01,154
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	39,11,567	29,47,713	37,08,030	35,67,853	37,38,055
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	46,21,037	39,46,934	43,88,985	44,67,642	45,97,964
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·64	1·62	1·69	1·69	1·97
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·83	3·94	4·76	4·41	4·84

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	19,95,225	11,58,180	9,93,614	7,68,982	11,15,667
Municipal Rates and Taxes—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	6,68,925	7,05,317	7,61,093	8,59,170	11,61,769
„ „ animals and vehicles	2,330	2,352	2,330	2,280	2,675
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	4,390	23,297	17,413	20,336	8,551
Water rate	2,62,182	2,75,522	2,98,799	3,00,360	5,58,799
Lighting rate	71,372	74,835	81,144	87,550	1,09,424
Conservancy (including scavenging and latrine rates)	4,33,963	4,61,436	5,03,174	5,57,071	7,77,263
Other taxes	..	..	..	..	..
Total municipal rates and Taxes	14,43,162	15,42,759	16,63,953	19,07,267	26,18,481
Realisations under special Acts—					
From pounds	1,752	1,483	1,730	2,042	1,876
„ hackney carriages	23,886	22,787	27,249	27,545	25,298
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	25,638	24,270	28,979	29,587	27,174
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	32,098	37,343	40,843	47,409	48,148
Sale proceeds of lands and produce of lands, etc.	27,789	11,238	5,591	9,001	9,151
Conservancy receipts (other than taxes and rates)	2,576	3,396	4,701	3,143	6,698
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	3,15,929	3,75,356	3,74,284	3,69,960	3,74,498
„ „ „ „ tramways	13,280	13,280	13,280	13,670	27,568
Other fees	1,61,622	1,66,540	1,76,139	1,71,693	1,60,171
Fines under municipal and other Acts	33,068	26,927	37,765	42,702	36,480
Interest of Investments—					
For general purposes	21,755	18,964	27,970	36,265	40,998
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	69,747	71,477	50,605	..	..
Total	6,77,864	7,24,521	7,31,178	6,93,843	7,03,712
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	5,000	5,000	5,000	63,719	5,000
„ educational purposes	..	..	..	..	..
„ medical purposes	1,800	1,800	1,800	1,01,800	1,800
From Local Funds—					
For general purposes	1,45,000	1,20,000	95,000	70,000	45,000
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	107	214	107	108	108
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	1,51,907	1,27,014	1,01,907	2,35,627	51,908
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	1,03,567	83,001	82,435	1,37,240	97,817
Total	1,03,567	83,001	82,435	1,37,240	97,817
Total Income	24,02,138	25,01,565	26,08,452	20,03,564	34,99,092
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	15,00,000	11,20,500	7,66,000	9,14,000	6,94,000
Realisations of sinking fund for repayment of loans	4,03,532	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	2,67,363	3,31,727	6,19,053	9,95,717	8,05,866
Deposits	1,04,862	1,81,865	1,31,011	1,13,138	1,54,605
Total	22,75,757	16,34,092	15,16,064	20,22,855	16,54,471
Total Receipts, excluding opening balance	46,77,895	41,35,657	41,24,516	50,26,419	51,53,563
Total Receipts, including opening balance	66,73,120	52,93,837	51,18,130	57,95,401	62,69,230
Incidence of taxation (municipal rates and taxes) per head of population	6·52	6·98	7·52	8·62	11·84
Incidence of income per head of population	10·86	11·31	11·79	13·58	15·82

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06(a)	1906-07	1907-08
OPENING BALANCE	53,839	58,912	2,48,874	2,54,816	2,99,018
MUNICIPAL RATES AND TAXES—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	56,179	58,921	2,52,150	2,58,370	2,79,792
„ „ animals and vehicles	8,828	9,420	60,717	61,537	61,638
„ „ professions and trades	..	..	11,546	12,721	16,980
Tolls (on roads and ferries)	16,186	16,579	69,059	68,253	68,391
Water rate	15,602	15,940	29,951	26,195	32,038
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	20,917	25,749	2,29,538	2,36,762	2,53,273
Other taxes	4,998	5,185	2,00,481	1,95,777	2,06,494
TOTAL MUNICIPAL RATES AND TAXES	1,22,710	1,31,794	8,52,442	8,59,615	9,18,603
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	16,070	15,701	33,711	31,985	32,633
„ hackney carriages	..	..	3,260	3,177	3,851
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	90	163	798	597	685
TOTAL	16,160	15,864	37,769	35,759	37,169
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	6,155	8,491	14,976	12,985	14,184
Sale proceeds of lands and produce of lands, etc.	1,628	125	11,523	3,085	5,032
Conservancy receipts (other than taxes and rates)	5,580	5,874	13,283	9,918	8,954
Fees and revenue from educational institutions	430	649	12,739	12,538	13,495
„ „ „ „ medical institutions	159	..	408	461	363
„ „ „ „ markets and slaughter-houses	27,378	30,381	37,640	43,641	45,461
„ „ „ „ tramways	..	..	..	..	..
Other fees	266	309	14,533	13,251	14,022
Fines under municipal and other Acts	2,005	1,648	8,780	7,513	8,673
Interest of Investments—					
For general purposes	..	..	1,239	1,265	1,291
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	4,010	1,362	1,400
Premium on loans	..	..	..	..	..
TOTAL	43,601	47,477	1,19,131	1,06,019	1,12,875
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	67,965	51,588	57,242	79,624	2,53,574
„ educational purposes	..	..	346	899	7,472
„ medical purposes	..	..	26,055	16,095	15,014
From Local Funds—					
For general purposes	1,000	1,000	1,134	3,200	2,200
„ educational purposes	..	..	..	886	..
„ medical purposes	182	400	18,523	21,380	28,531
From other sources—					
For general purposes	200	..	4,310	5,151	4,800
„ educational purposes	..	..	240	200	221
„ medical purposes	..	..	33,575	21,272	30,597
TOTAL	69,347	52,988	1,41,425	1,48,707	3,42,409
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	948	1,617	14,472	9,978	24,056
Other items	2,649	2,198	13,979	15,348	30,796
TOTAL	3,597	3,815	28,451	25,326	54,852
TOTAL INCOME	2,55,415	2,51,938	11,80,218	11,75,426	14,65,908
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	884	..
Loans—					
From Government	10,000	..	22,270	79,000	1,12,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	2,310	7,887	1,680
Advances—					
Permanent	..	..	1,830	1,950	1,595
Other	159	463	1,32,401	1,15,038	1,38,733
Deposits	88	52	11,608	41,613	23,757
TOTAL	10,247	515	1,70,419	2,46,372	2,77,765
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	2,65,662	2,52,453	13,50,637	14,21,798	17,43,673
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	3,19,501	3,11,367	15,99,511	16,76,614	20,42,691
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·29	1·39	1·37	1·37	1·46
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·69	2·65	1·89	1·37	2·33

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam.

MUNICIPALITIES

No. 2—D

INCOME (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06(a)	1906-07	1907-08
OPENING BALANCE	8,32,057	9,44,342	7,58,552	9,29,584	10,48,618
MUNICIPAL RATES AND TAXES—					
Octroi	..	..	..	..	..
Class I—Articles of food or drink for men or animals	..	..	31,930	15,652	12,005
II—Animals for slaughter	..	..	297	395	287
III—Fuel and articles for lighting and washing	..	..	5,139	2,565	1,209
IV—Building materials	..	..	1,445	1,987	1,779
V—Drugs, gums and spices	..	..	1,087	1,108	1,005
VI—Tobacco	..	..	411	461	358
VII—Cloth	..	..	5,672	5,583	4,322
VIII—Metals	..	..	1,436	1,507	1,379
TOTAL	..	..	47,417	29,276	22,344
Tax on houses and lands	12,62,624	12,99,830	11,72,795	12,39,399	13,37,442
„ „ animals and vehicles	2,61,361	2,72,877	2,24,073	2,31,497	2,35,510
„ „ professions and trades	64,353	65,323	53,954	57,585	59,823
Tolls (on roads and ferries)	1,45,347	1,44,891	93,428	1,10,894	1,03,107
Water rate	2,85,248	2,97,903	2,98,646	3,11,987	3,65,656
Lighting rate	83,998	87,308	94,244	1,04,662	1,48,672
Conservancy (including scavenging and latrine rates)	8,24,749	8,62,715	7,08,870	7,47,886	8,02,987
Other taxes	6,41,459	6,35,095	4,08,979	4,06,825	3,91,524
TOTAL MUNICIPAL RATES AND TAXES	35,69,139	36,65,942	31,02,406	32,40,011	34,67,065
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	58,927	60,481	44,697	46,925	49,465
„ hackney carriages	12,165	11,672	9,130	9,862	10,845
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	35,918	32,042	35,336	32,428	31,730
TOTAL	1,07,010	1,04,195	89,163	89,215	92,040
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	89,214	89,886	85,041	91,222	93,392
Sale proceeds of lands and produce of lands, etc.	14,987	19,397	17,698	18,463	12,891
Conservancy receipts (other than taxes and rates)	28,666	31,152	26,107	26,768	27,113
Fees and revenue from educational institutions	35,046	39,443	28,207	26,417	24,779
„ „ „ „ medical institutions	14,009	7,034	8,150	14,169	10,761
„ „ „ „ markets and slaughter-houses	87,967	1,04,450	92,219	99,161	1,11,350
„ „ „ „ tramways	208	125	278	658	125
Other fees	37,615	39,131	32,676	37,845	38,071
Fines under municipal and other Acts	54,631	58,420	45,456	40,401	40,515
Interest of Investments—					
For general purposes	11,669	17,930	9,403	18,680	13,514
„ educational purposes	1,935	1,936	1,935	2,435	3,182
„ medical purposes	15,921	16,704	8,976	10,596	9,837
Premium on loans	..	..	..	..	..
TOTAL	3,91,868	4,25,608	3,56,146	3,86,815	3,85,530
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	63,096	61,055	1,01,918	79,698	2,55,546
„ educational purposes	3,787	5,300	7,024	13,353	7,623
„ medical purposes	24,391	1,61,877	98,404	1,09,399	92,801
From Local Funds—					
For general purposes	18,215	18,951	19,920	13,168	30,988
„ educational purposes	240	750	762	2,078	1,870
„ medical purposes	90,753	97,552	83,918	1,19,765	96,219
From other sources—					
For general purposes	31,939	28,786	30,068	40,470	22,966
„ educational purposes	1,264	4,423	1,776	1,757	3,016
„ medical purposes	1,16,238	1,09,540	77,500	87,781	98,162
TOTAL	3,49,923	4,88,234	4,21,090	4,67,469	6,09,191
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	21,338	25,493	20,149	25,005	24,224
Other items	55,638	74,229	42,267	37,783	44,116
TOTAL	76,976	99,722	62,416	62,788	68,340
TOTAL INCOME	44,94,916	47,83,701	40,31,221	42,46,298	46,22,166
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,21,640	24,598	18,070	45,185	4,100
Loans—					
From Government	2,41,860	2,17,235	4,01,000	2,92,000	4,13,500
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	12,310	2,310	5,415	49,994	23,241
Advances—					
Permanent	1,035	903	2,419	575	1,134
Other	3,79,350	6,56,868	4,32,296	4,27,806	4,69,750
Deposits	1,47,071	91,680	76,707	2,00,318	2,13,789
TOTAL	10,03,266	9,93,594	9,35,907	10,15,878	11,25,514
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	54,98,182	57,77,295	49,67,128	53,62,176	57,47,680
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	63,30,239	67,21,637	57,25,680	61,91,760	67,96,298
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·24	1·28	1·31	1·36	1·62
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·56	1·66	1·71	1·79	1·95

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of **CALCUTTA,** *in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	3,68,370	15,42,174	26,49,353	22,02,730	13,54,034
MUNICIPAL RATES AND TAXES—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	22,45,090	23,38,612	26,12,977	25,59,229	26,78,023
„ „ animals and vehicles	2,36,014	2,54,680	2,63,621	2,74,887	2,72,923
„ „ professions and trades	4,84,146	5,09,671	5,20,354	5,51,194	5,78,244
Tolls (on roads and ferries)	..	..	..	..	
Water rate	14,15,588	14,74,557	15,65,173	16,13,661	16,88,564
Lighting rate	4,72,651	4,92,340	5,22,595	5,38,785	5,63,794
Conservancy (including scavenging and latrine rates)	5,32,618	5,54,052	4,55,539	5,95,069	6,19,589
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	53,86,107	56,23,912	59,40,259	61,32,825	64,01,137
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	761	..	..	..	..
„ hackney carriages	19,596	19,403	19,636	18,149	17,069
„ licenses for the sale of spirits and drugs.	..	..	..	..	..
„ other sources	28,932	31,085	29,999	35,105	32,916
TOTAL	49,289	50,488	49,635	53,254	49,985
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	55,231	67,777	65,567	78,582	84,732
Sale proceeds of lands and produce of lands, etc.	1,15,769	3,15,879	1,48,640	1,70,154	1,18,722
Conservancy receipts (other than takes and rates)	1,728	4,752	3,202	3,837	3,244
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	972	1,304	3,905	2,491	1,531
„ „ „ „ markets and slaughter-houses	2,77,093	2,95.217	3,08,304	3,27,984	3,57,608
„ „ „ „ tramways	36,588	37,999	36,713	74,500	63,554
Other fees	21,166	40,124	28,226	29,824	44,533
Fines under municipal and other Acts	60,907	61,836	58,807	60,735	48,821
Interest of Investments—					
For general purposes	28,274	55,471	75,903	85,733	72,330
„ educational purposes	..	..	..	..	..
„ medical purposes	370	370	269	168	167
Premium on loans	33,570	28,363	4,285	..	..
TOTAL	6,31,668	9,09,092	7,33,821	8,34,008	7,95,242
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	1,18,220	1,01,204	14,054	21,454	12,204
„ educational purposes	..	..	..	..	..
„ medical purposes	..	3,32,641	..	..	53,666
From Local Funds—					
For general purposes	1,500	1,500	3,000	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	12,746	11,382	12,476	16,999	2,24,538
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	1,32,466	1,14,086	29,530	38,453	2,90,408
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	6,981	26,192	..	..	..
Other items	2,95,651	4,25,482	2,96,874	3,09,911	3,80,864
TOTAL	3,02,632	4,51,674	2,96,874	3,09,911	3,80,864
TOTAL INCOME	65,02,162	71,49,252	70,50,119	73,68,451	79,17,636
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	5,00,000	..	..	..	..
Raised in the market from private individuals	49,00,000	35,00,000	15,00,000	12,81,400	26,18,600
Realisations of sinking fund for repayment of loans	3,97,800	15,00,000	..	..	..
Advances—					
Permanent	..	193	..	415	1,065
Other	3,15,164	..	6,722	..	4,41,934
Deposits	1,81,036	..	32,885	1,10,065	..
TOTAL	62,94,000	50,00,193	15,39,607	13,91,880	30,61,599
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	1,27,96,162	1,21,49,445	85,89,726	87,60,331	1,09,79,235
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,31,64,532	1,36,91,619	1,12,39,079	1,09,63,061	1,23,33,269
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	6·66	6·63	7·01	7·56	7·9
INCIDENCE OF INCOME PER HEAD OF POPULATION	8·04	8·43	8·32	8·43	9·77

MUNICIPALITIES

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	16,48,576	19,82,793	21,20,577	22,62,811	28,13,934
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	16,13,415	16,79,171	17,92,231	17,94,576	19,13,756
II—Animals for slaughter	1,80,911	1,98,930	2,17,053	2,14,952	2,25,924
III—Fuel and articles for lighting and washing	1,72,189	1,76,661	1,69,449	1,57,373	1,70,897
IV—Building materials	2,04,838	2,40,600	2,77,749	2,65,769	3,00,391
V—Drugs, gums, and spices	1,62,844	1,73,841	1,96,068	2,14,751	2,20,555
VI—Tobacco	68,475	76,321	81,171	83,162	80,560
VII—Cloth	4,79,752	5,00,872	5,00,666	5,36,297	5,33,370
VIII—Metals	1,27,776	1,33,658	1,24,381	1,24,144	1,33,372
Total	30,73,288	32,09,669	33,88,049	34,16,433	36,01,568
Tax on houses and lands	1,89,696	2,38,162	2,35,252	2,32,729	2,53,138
„ „ animals and vehicles	54,296	55,252	53,688	52,300	52,873
„ „ professions and trades	1,48,377	1,52,715	1,63,357	1,59,815	1,63,142
Tolls (on road and ferries)	1,17,828	1,28,634	1,38,771	1,40,315	1,38,752
Water rate	2,83,334	2,79,166	2,92,941	2,98,203	3,02,432
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	45,777	45,260	43,405	45,051	44,207
Other taxes	3,29,533	3,52,163	3,89,030	4,22,741	4,54,491
Total municipal rates and taxes	42,42,129	44,61,021	47,04,493	47,67,587	50,10,603
Realisations under special Acts—					
From pounds	81,582	67,646	63,904	66,594	74,609
„ hackney carriages	31,194	34,965	40,560	37,204	38,269
„ licenses for the sale of spirits and drugs	65	..	..	..	187
„ other sources	4,325	6,304	7,175	7,825	9,400
Total	1,17,166	1,08,915	1,11,639	1,11,623	1,22,465
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	3,67,388	4,09,641	4,04,622	4,11,112	3,97,085
Sale proceeds of lands and produce of lands, etc.	61,873	51,639	49,156	1,11,557	87,402
Conservancy receipts (other than taxes and rates)	1,79,611	1,45,420	1,61,210	1,88,147	1,91,450
Fees and revenue from educational institutions	23,261	26,779	24,797	30,883	13,365
„ „ „ „ medical institutions	1,883	653	830	802	3,813
„ „ „ „ markets and slaughter-houses	1,38,793	1,25,168	1,56,125	1,48,142	1,53,857
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,67,201	1,88,007	1,99,963	2,20,395	2,59,499
Fines under municipal and other Acts	49,134	47,149	49,485	45,503	47,487
Interest of Investments—					
For general purposes	24,981	14,690	7,666	6,522	9,188
„ educational purposes	136	136	24	25	12
„ medical purposes	300	299	297	297	297
Premium on loans	..	..	..	..	..
Total	10,14,561	10,09,581	10,57,175	11,63,385	11,63,455
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	3,82,354	7,61,107	1,55,353	4,19,536	89,548
„ educational purposes	156	157	2,636	3,188	2,208
„ medical purposes	..	400	900	1,182	20,069
From Local Funds—					
For general purposes	30,160	26,688	34,535	36,922	39,325
„ educational purposes	1,244	1,530	26,473	19,604	12,965
„ medical purposes	2,745	1,340	1,250	2,066	3,060
From other sources—					
For general purposes	19,531	2,806	12,602	4,521	11,397
„ educational purposes	2,004	12,238	..	..	..
„ medical purposes	5,092	..	..	..	244
Total	4,43,286	8,06,266	2,33,749	4,87,019	1,78,816
Miscellaneous—					
Recoveries on account of services rendered to private individuals	10,904	15,756	31,911	15,184	34,857
Other items	41,469	1,08,053	2,40,893	88,034	96,862
Total	52,373	1,23,809	2,72,804	1,03,218	1,31,719
Total Income	58,69,515	65,09,592	63,79,860	66,32,832	66,07,058
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	40,178	40,588	55,165	46,488	..
Loans—					
From Government	2,41,000	3,67,000	7,20,750	11,10,500	4,78,000
Raised in the market from private individuals	10,00,000	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,198	18,075	1,201	1,701	1,686
Other	20,673	1,080	289	4,202	2,267
Deposits	11,995	18,859	16,084	1,37,995	47,230
Total	13,15,044	4,45,602	7,93,489	13,00,886	5,29,183
Total Receipts, excluding opening balance	71,84,559	69,55,194	71,73,349	79,33,718	71,36,241
Total Receipts, including opening balance	88,33,135	89,37,987	92,93,926	1,01,96,529	99,50,175
Incidence of taxation (municipal rates and taxes) per head of population	1·32	1·43	1·51	1·33	1·61
Incidence of income per head of population	1·82	2·09	2·05	2·17	2·12

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the **PANJAB,** *in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	14,24,568	15,56,748	15,11,972	15,17,926	16,74,716
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	18,06,836	19,32,165	18,38,063	19,06,737	20,13,427
II—Animals for slaughter	1,28,947	1,39,551	1,62,736	1,53,472	1,62,906
III—Fuel and articles for lighting and washing	1,76,096	2,03,914	1,84,238	1,77,562	2,20,197
IV—Building materials	1,85,225	2,24,221	2,17,327	2,19,461	2,66,182
V—Drugs, gums, and spices	1,31,642	1,24,984	1,15,891	1,13,702	1,40,373
VI—Tobacco	77,687	77,610	78,267	85,108	76,275
VII—Cloth	4,01,999	4,65,152	4,38,882	4,42,831	5,06,047
VIII—Metals	1,20,809	1,17,059	1,54,671	1,47,509	1,92,078
TOTAL	30,29,241	32,84,666	31,90,245	32,48,330	35,80,668
Tax on houses and lands	2,37,919	2,15,766	2,30,121	2,76,425	2,84,470
„ „ animals and vehicles	52,965	47,181	38,925	41,813	49,546
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	16,203	11,914	24,666	14,574	12,750
Water rate	42,474	43,022	31,223	48,998	46,714
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	6,520	7,010	6,314	7,355	6,900
Other taxes	18,281	20,682	19,303	34,261	22,570
TOTAL MUNICIPAL RATES AND TAXES	34,03,603	36,30,231	35,40,797	36,71,756	40,03,618
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	21,587	24,271	26,808	26,795	29,289
„ hackney carriages	7,468	7,704	10,874	11,459	12,838
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	2,256	2,705	1,291	1,963	1,992
TOTAL	31,261	34,680	38,973	40,217	44,119
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,42,007	1,47,699	2,33,203	2,39,034	2,53,392
Sale proceeds of lands and produce of lands, etc.	63,384	51,244	2,12,813	2,05,330	1,45,934
Conservancy receipts (other than taxes and rates)	1,58,487	1,59,070	1,53,602	1,57,768	1,57,556
Fees and revenue from educational institutions	2,24,944	1,93,156	1,03,913	1,09,410	1,11,922
„ „ „ „ medical institutions	10,659	8,439	8,505	12,601	14,532
„ „ „ „ markets and slaughter-houses	63,591	61,457	67,914	78,740	77,880
„ „ „ „ tramways	..	..	..	..	..
Other fees	24,701	22,974	13,651	14,605	16,973
Fines under municipal and other Acts	21,521	21,541	25,043	30,362	28,305
Interest of Investments—					
For general purposes	10,729	11,249	12,753	6,418	3,929
„ educational purposes	923	914	2,185	910	909
„ medical purposes	3,000	2,956	2,010	2,215	2,269
Premium on loans	..	..	516	..	..
TOTAL	7,23,946	6,80,699	8,36,108	8,57,393	8,13,601
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	24,149	34,318	28,334	1,48,434	60,225
„ educational purposes	1,43,044	87,283	16,692	20,909	19,421
„ medical purposes	7,574	19,415	19,215	17,995	10,231
From Local Funds—					
For general purposes	6,433	5,971	14,971	22,535	5,096
„ educational purposes	38,135	38,195	31,233	37,368	39,708
„ medical purposes	71,383	74,922	76,771	88,321	78,162
From other sources—					
For general purposes	4,036	838	1,723	91,612	2,628
„ educational purposes	1,100	1,330	616	4,206	3,273
„ medical purposes	9,406	11,369	37,936	4,450	10,924
TOTAL	3,05,240	2,73,641	2,27,491	4,38,830	2,29,668
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	42,344	26,677	7,691	13,282	30,433
Other items	3,49,247	4,37,592	2,96,738	3,89,691	3,94,800
TOTAL	3,91,591	4,64,269	3,04,429	4,02,973	4,25,233
TOTAL INCOME	48,55,641	50,83,520	49,47,798	54,08,169	55,16,239
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	13,000	..	54,071	1,79,027	1,50,000
Loans—					
From Government	6,18,325	2,91,879	1,33,645	11,733	9,125
Raised in the market from private individuals	40,000	1,00,000	2,30,000	1,80,000	3,00,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	183	191	570	1,800	4,581
Other	9,652	3,565	27,821	21,904	19,617
Deposits	10,739	9,449	10,207	68,893	76,468
TOTAL	6,91,899	4,05,084	4,56,314	4,63,357	5,59,791
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	55,47,540	54,88,604	54,04,112	58,71,526	60,76,030
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	69,72,103	70,45,352	69,46,084	73,89,452	77,50,746
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·53	1·63	1·7	1·75	1·92
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·22	2·32	2·37	2·61	2·65

MUNICIPALITIES

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	1,94,843	1,46,957	1,63,223	1,66,187	1,58,160
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	2,04,100	2,10,305	1,98,195	1,94,307	1,96,693
II—Animals for slaughter	12,767	7,037	7,654	7,718	8,272
III—Fuel and articles for lighting and washing	18,750	22,363	18,426	17,920	21,686
IV—Building materials	15,651	17,267	17,495	19,535	22,033
V—Drugs, gums, and spices	14,164	13,807	12,312	11,953	13,757
VI—Tobacco	7,344	6,293	7,463	8,402	7,286
VII—Cloth	79,235	99,015	99,805	87,382	92,388
VIII—Metals	13,955	14,682	14,284	13,830	15,458
Total	3,65,966	3,90,769	3,75,634	3,61,327	3,77,923
Tax on houses and lands	1,437	1,412	80	1,329	1,615
„ „ animals and vehicles	2,890	2,864	3,144	3,982	4,284
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	301	293	5,394	10,406	4,770
Lighting rate	19	15	..	..	..
Conservancy (including scavenging and latrine rates)	413	423	418	374	298
Other rates	40	28	36	11	22
Total Municipal Rates and Taxes	3,71,066	3,95,804	3,84,706	3,77,429	3,88,912
Realisations under special Acts—					
From pounds	422	559	520	471	589
„ hackney carriages	1,076	1,606	969	1,743	997
„ licenses for the sale of spirits and drugs	..	..	1,440	..	..
„ other sources	..	..	..	..	..
Total	1,498	2,165	2,929	2,214	1,586
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	56,742	59,704	63,713	70,538	74,230
Sale proceeds of lands and produce of lands, etc.	2,284	2,207	17,993	8,003	13,303
Conservancy receipts (other than taxes and rates)	14,105	22,968	21,549	20,946	21,197
Fees and revenue from educational institutions	15,083	17,723	16,570	15,920	14,969
„ „ „ „ medical institutions	458	954	330	955	333
„ „ „ „ markets and slaughter-houses	8,452	18,625	14,062	15,987	16,605
„ „ „ „ tramways	..	..	..	..	..
Other fees	3,515	3,538	149	1,757	2,101
Fines under municipal and other Acts	2,832	3,208	2,214	2,458	2,766
Interest of Investments—					
For general purposes	2,124	1,047	1,047	1,048	1,011
„ educational purposes	175	400	325	147	194
„ medical purposes	105	105	105	104	105
Premium on loans	..	..	..	..	..
Total	1,05,875	1,30,479	1,38,057	1,37,863	1,46,814
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	4,480	3,060	4,959	3,570	3,480
„ medical purposes	189	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	60	60
„ educational purposes	1,200	1,200	900	1,200	300
„ medical purposes	350	1,770	1,060	..	710
From other sources—					
For general purposes	..	..	..	48	85
„ educational purposes	904	877	140	621	172
„ medical purposes	..	..	112	481	835
Total	7,123	6,907	7,171	5,980	5,642
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	12,943	15,107	9,217	2,513	4,339
Total	12,943	15,107	9,217	2,513	4,339
Total Income	4,98,505	5,50,462	5,42,080	5,25,999	5,47,293
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	1,680	900	15,294
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	14	4	210	6	50
Deposits	..	..	300	893	2,381
Total	14	4	2,190	1,799	17,725
Total Receipts, excluding opening balance	4,98,519	5,50,466	5,44,270	5,27,798	5,65,018
Total Receipts, including opening balance	6,93,362	6,97,423	7,07,493	6,93,985	7,23,178
Incidence of taxation (municipal rates and taxes) per head of population	1·96	2·09	2·34	2·29	2·36
Incidence of income per head of population	2·65	2·92	3·29	3·19	3·32

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	14,85,306	17,85,175	24,54,812	26,87,302	31,16,004
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	15,69,117	21,26,931	19,81,471	13,43,094	11,09,567
II—Animals for slaughter	7,509	7,363	8,744	8,603	7,737
III—Fuel and articles for lighting and washing	1,88,421	2,08,678	2,24,360	1,60,485	1,91,336
IV—Building materials	98,869	1,03,457	1,27,647	1,07,483	1,29,926
V—Drugs, gums, and spices	61,554	64,291	75,324	55,500	69,039
VI—Tobacco	75,849	75,898	76,893	48,896	49,295
VII—Cloth	6,15,642	6,29,699	6,17,453	2,68,235	3,18,607
VIII—Metals	75,768	72,799	72,845	2,03,417	2,45,144
TOTAL	26,92,729	32,89,116	31,84,737	21,95,713	21,20,651
Tax on houses and lands	7,05,213	6,91,117	7,35,495	7,24,989	7,44,752
„ „ animals and vehicles	1,19,544	1,30,555	1,26,722	1,41,873	1,45,853
„ „ professions and trades	15,068	15,247	15,668	14,691	15,943
Tolls (on roads and ferries)	2,68,649	2,71,449	2,77,584	2,64,145	2,81,530
Water rate	4,60,914	4,91,095	5,71,108	6,00,497	6,97,775
Lighting rate	154	132	147	130	128
Conservancy (including scavenging and latrine rates)	3,36,504	3,32,334	3,42,375	3,29,937	3,47,797
Other rates	1,31,598	1,33,372	1,26,753	1,60,587	1,60,540
TOTAL MUNICIPAL RATES AND TAXES	47,30,373	53,54,417	53,80,589	44,32,562	45,14,969
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	25,586	26,452	27,828	26,812	27,286
„ hackney carriages	1,850	1,567	2,182	2,027	1,820
„ licenses for the sale of spirits and drugs	527	572	640	497	279
„ other sources	2,064	1,884	3,131	2,187	2,748
TOTAL	30,027	30,475	33,781	31,523	32,133
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	94,677	1,04,176	1,13,065	1,10,618	1,27,187
Sale proceeds of lands and produce of lands, etc.	99,129	1,71,460	1,85,809	2,65,439	5,17,164
Conservancy receipts (other than taxes and rates)	1,27,447	80,905	95,057	1,00,192	1,04,639
Fees and revenue from educational institutions	1,09,056	1,10,004	1,24,684	1,26,343	1,30,710
„ „ „ „ medical institutions	12,551	16,983	10,646	11,519	9,978
„ „ „ „ markets and slaughter-houses	2,44,462	2,57,777	2,70,059	2,85,258	3,01,499
„ „ „ „ tramways	3,408	5,112	1,704	3,408	3,539
Other fees	46,621	68,069	62,274	68,676	79,077
Fines under municipal and other Acts	17,036	19,942	21,686	23,866	24,581
Interest of Investments—					
For general purposes	24,703	25,610	41,913	49,609	63,661
„ educational purposes	1,737	1,603	1,571	889	1,345
„ medical purposes	6,094	4,995	6,668	6,616	6,442
Premium on loans	4,309	5,480	1,560	..	108
TOTAL	7,91,230	8,72,116	9,36,696	10,52,433	13,69,930
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	7,134	7,313	49,021	10,016	16,602
„ educational purposes	2,38,341	3,35,520	3,37,718	3,23,750	3,40,159
„ medical purposes	59,835	27,222	27,449	29,832	31,660
From Local Funds—					
For general purposes	18,823	18,512	22,127	33,625	26,851
„ educational purposes	73,305	53,982	57,709	58,456	59,050
„ medical purposes	42,023	40,821	43,104	50,404	53,313
From other sources—					
For general purposes	8,090	7,103	7,009	28,752	9,757
„ educational purposes	7,391	6,434	14,122	10,689	19,166
„ medical purposes	6,155	10,891	11,197	6,187	8,117
TOTAL	4,61,097	5,07,798	5,69,456	5,51,711	5,64,675
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	19,170	19,887	19,130	24,516	22,897
Other items	74,708	64,894	58,825	63,966	74,094
TOTAL	93,878	84,781	77,955	88,482	96,991
TOTAL INCOME	61,06,605	68,49,587	69,98,477	61,56,711	65,78,698
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	1,80,182	2,35,349	2,56,439	2,13,490	2,75,858
Loans—					
From Government	69,173	2,70,861	80,000	93,500	20,000
Raised in the market from private individuals	3,00,000	6,00,523	4,68,250	46,500	3,06,504
Realisations of sinking fund for repayment of loans	73,776	41,136	4,624	1,57,309	1,07,300
Advances—					
Permanent	2,771	3,225	5,600	3,375	5,211
Other	60,896	85,085	68,888	67,762	1,15,946
Deposits	3,07,392	3,61,398	3,59,862	3,93,842	5,82,919
TOTAL	9,94,190	15,97,577	12,43,663	9,75,778	14,13,738
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	71,00,795	84,47,164	82,42,140	71,32,489	79,92,436
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	85,86,101	1,01,32,339	1,06,96,952	98,19,791	1,11,08,440
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·63	1·72	1·77	1·88	1·92
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·2	2·35	2·45	2·61	2·8

No. 2—J

INCOME (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	1,49,059	2,09,928	1,08,039	99,334	2,12,739
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	10,03,602	12,34,849	9,67,241	11,20,894	12,37,841
II—Animals for slaughter	1,51,167	1,47,204	1,53,383	1,62,148	1,63,897
III—Fuel and articles for lighting and washing	36,067	36,825	36,408	36,169	13
IV—Building materials	1,29,304	1,45,269	1,64,802	1,77,012	1,52,349
V—Drugs, gums, and spices	..	..	..	..	..
VI—Tobacco	2,40,064	2,60,744	2,72,779	2,65,827	2,80,355
VII—Cloth	..	..	..	..	..
VIII—Metals	..	..	..	..	..
Total	15,60,204	18,24,891	15,94,613	17,62,050	18,34,455
Tax on houses and lands	29,03,137	31,77,874	28,73,834	30,86,975	31,13,846
,, ,, animals and vehicles	3,84,035	4,01,720	4,29,276	4,21,949	4,06,925
,, ,, professions and trades	77,480	79,835	80,724	84,862	89,132
Tolls (on roads and ferries)	14,035	17,867	19,067	20,800	22,967
Water rate (*a*)	15,68,589	17,10,947	18,54,870	19,35,685	19,46,225
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	8,10,610	8,75,194	9,32,655	9,91,362	10,46,874
Other taxes	..	..	..	..	..
Total municipal rates and taxes	73,18,090	80,88,328	77,85,039	83,03,683	84,60,424
Realisations under special Acts—					
From pounds	..	..	..	..	..
,, hackney carriages	16,550	16,163	18,200	18,359	17,152
,, licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
,, other sources	11,481	7,775	..	..	..
Total	1,71,781	1,67,688	1,61,950	1,62,109	1,60,902
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	99,610	1,03,348	1,19,700	1,20,288	1,23,465
Sale proceeds of lands and produce of lands, etc.	35,722	26,756	34,841	52,385	53,311
Conservancy receipts (other than taxes and rates)	4,248	3,680	4,472	5,143	3,038
Fees and revenue from educational institutions	..	..	..	..	..
,, ,, ,, ,, medical institutions	..	..	..	..	..
,, ,, ,, ,, markets and slaughter-houses	2,96,403	2,94,475	2,97,275	2,95,024	3,11,883
,, ,, ,, ,, tramways	50,054	50,054	61,710	50,054	51,844
Other fees	1,057	975	922	813	749
Fines under municipal and other Acts	14,509	13,128	11,250	12,024	11,046
Interest of Investments—					
For general purposes	3,58,530	3,95,122	4,49,381	1,91,577	1,90,378
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
Premium on loans	10,781	36,155	40,398	..	..
Total	8,70,914	9,23,693	10,19,949	7,27,308	7,45,714
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
Total	..	..	..	..	..
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	1,21,841	1,56,403	1,25,601	1,71,188	2,08,666
Total	1,21,841	1,56,403	1,25,601	1,71,188	2,08,666
Total Income	84,82,626	93,36,112	90,92,539	93,64,288	95,75,706
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	1,21,00,334	79,72,666	99,89,151	62,53,766	59,07,648
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	3,75,000	12,75,000	12,00,000	..	12,75,000
Realisations of sinking fund for repayment of loans	..	..	..	2,84,213	3,13,618
Advances—					
Permanent	..	..	..	1,987	2,095
Other	14,27,787	12,56,336	25,46,528	19,59,622	20,58,385
Deposits	1,91,17,531	1,73,38,562	1,68,63,312	1,42,15,587	1,52,99,275
Total	3,30,20,652	2,78,42,564	3,05,98,991	2,27,15,175	2,48,56,021
Total Receipts, excluding opening balance	4,15,03,278	3,71,78,676	3,96,91,530	3,20,79,463	3,44,31,727
Total Receipts, including opening balance	4,16,52,337	3,73,88,604	3,07,99,569	3,21,78,797	3,46,44,466
Incidence of taxation (municipal rates and taxes) per head of population	9·43	10·42	10·03	10·69	8·65
Incidence of income per head of population	10·93	12·03	11·72	12·86	9·79

(*a*) Included in tax on houses and lands

No. 2—K

INCOME (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	5,30,309	6,53,853	7,29,096	8,26,678	10,76,739
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	4,98,316	5,46,745	3,60,372	3,52,442	3,65,915
II—Animals for slaughter	22,279	25,819	26,056	27,756	28,362
III—Fuel and articles for lighting and washing	1,13,098	1,26,950	73,103	65,656	72,263
IV—Building materials	47,401	56,497	50,423	53,564	63,219
V—Drugs, gums, and spices	67,749	92,680	67,202	80,578	75,197
VI—Tobacco	25,104	21,868	17,183	20,633	21,700
VII—Cloth	1,58,248	2,00,399	1,51,975	1,54,933	1,46,624
VIII—Metals	32,820	42,063	33,176	34,975	36,134
Total	9,65,966	(a)7,56,404	7,79,490	(c)7,91,774	8,10,852
Tax on houses and lands	65,172	62,701	67,043	75,451	76,454
,, ,, animals and vehicles	31,427	45,960	46,968	46,831	47,172
,, ,, professions and trades	34,321	46,365	57,879	52,294	54,028
Tolls (on roads and ferries)	26,550	24,662	27,900	27,324	28,063
Water rate	1,16,580	1,38,503	1,38,497	1,54,167	1,64,909
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	1,20,562	1,38,490	1,45,903	1,51,176	1,76,918
Other taxes	44,560	53,329	60,443	56,100	72,754
Total municipal rates and taxes	14,05,138	12,66,414	(b)13,24,607	13,55,117	14,31,150
Realisations under special Acts—					
From pounds	44,545	52,127	57,836	65,991	73,229
,, hackney carriages	2,792	3,110	3,661	4,271	5,810
,, licenses for the sale of spirits and drugs	..	..	..	..	..
,, other sources	..	12,560	22,351	13,058	12,812
Total	47,337	67,797	83,848	83,320	91,851
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	76,551	86,485	87,012	80,240	74,156
Sale proceeds of lands and produce of lands, etc.	23,366	28,443	31,582	41,505	50,132
Conservancy receipts (other than taxes and rates)	15,898	19,656	21,391	23,330	21,247
Fees and revenue from educational institutions	29,078	33,479	34,943	30,835	26,800
,, ,, ,, ,, medical institutions	207	426	378	326	311
,, ,, ,, ,, markets and slaughter-houses	1,05,095	99,566	1,05,009	1,20,113	1,15,051
,, ,, ,, ,, tramways	..	..	..	..	..
Other fees	18,938	20,809	43,189	39,334	33,354
Fines under municipal and other Acts	10,417	13,303	12,585	11,076	11,486
Interest of Investments—					
For general purposes	1,833	1,735	1,822	1,822	3,251
,, educational purposes	181	182	182	181	182
,, medical purposes	105	105	105	..	..
Premium on loans	..	..	..	104	..
Total	2,81,669	3,04,189	3,38,198	3,48,866	3,35,970
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	28,989	52,617	33,753	81,221	21,599
,, educational purposes	39,736	62,170	55,801	41,778	45,193
,, medical purposes	31,269	1,294	..	2,200	4,069
From Local Funds—					
For general purposes	27,769	2,309	6,465	15,386	23,932
,, educational purposes	2,682	130	2,848	1,563	70
,, medical purposes	1,120	..	..	240	..
From other sources—					
For general purposes	12,750	7,362	9,082	8,145	13,842
,, educational purposes	10,549	4,368	22,470	12,638	6,628
,, medical purposes	948	1,286	259	..	..
Total	1,55,832	1,31,536	1,30,678	1,6?.'·'	1,15,333
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,743	1,947	1,424	2,228	2,214
Other items	87,961	84,536	89,161	97,673	1,04,723
Total	89,704	86,483	90,585	99,901	1,06,937
Total Income	19,79,680	18,56,419	19,67,916	20,50,375	20,81,241
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	5,265	..	..	9,622
Loans—					
From Government	1,08,810	1,12,000	..	2,50,000	1,50,000
Raised in the market from private individuals	2,500	4,500	8,500	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	510	57	695	168	1,911
Other	75,280	77,575	94,909	1,78,759	1,52,981
Deposits	44,941	39,723	81,906	66,538	77,332
Total	2,32,041	2,39,120	1,86,010	4,95,465	·,·1,846
Total Receipts, excluding opening balance	22,11,721	20,95,539	21,53,926	25,45,840	24,73,087
Total Receipts, including opening balance	27,42,030	27,49,392	28,83,022	33,72,518	35,49,826
Incidence of taxation (municipal rates and taxes) per head of population	1·24	1·43	1·5	1·53	1·59
Incidence of income per head of population	1·89	2·1	2·23	2·32	2·48

(a) Excludes R3,13,915 on account of octroi refunds
(b) Includes R484 on account of octroi receipts received from cantonment fund
(c) Includes R499 the details of which are not available

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1903-04 to 1907-08*

HEADS OF INCOME	1903-04	1904-05	1905-06	1906-07	1907-08
OPENING BALANCE	7,86,036	9,52,221	12,43,784	14,92,383	15,30,757
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	9,44,393	9,67,031	10,07,207	10,62,108	10,71,221
„ „ animals and vehicles	2,32,306	2,44,452	2,48,942	2,56,963	2,68,233
„ „ professions and trade	2,07,149	2,14,956	2,19,058	2,22,347	2,22,763
Tolls (on roads and ferries)	4,16,894	4,25,106	4,35,322	4,63,739	4,60,961
Water rate	1,78,062	1,94,916	2,13,151	2,55,429	3,29,828
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	4,036	4,578	6,349	8,664	9,432
TOTAL MUNICIPAL RATES AND TAXES	19,82,840	20,51,039	21,30,029	22,69,250	23,62,438
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	517	756	614	569	644
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	10,410	11,199	13,047	16,358	14,408
TOTAL	10,927	11,955	13,661	16,927	15,052
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	40,312	46,515	43,398	45,579	48,825
Sale proceeds of lands and produce of lands, etc.	30,368	31,853	41,093	41,006	60,316
Conservancy receipts (other than taxes and rates)	44,061	49,646	47,572	51,751	58,863
Fees and revenue from educational institutions	1,46,120	1,46,893	1,46,424	1,47,588	1,59,000
„ „ „ „ medical institutions	11,574	12,620	13,580	12,760	12,381
„ „ „ „ markets and slaughter-houses	2,31,300	2,41,799	2,59,632	2,67,529	2,76,457
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,02,692	1,09,779	1,13,667	1,28,828	1,34,412
Fines under municipal and other Acts	18,276	96,912	10,064	21,238	9,606
Interest of Investments—					
For general purposes	4,750	3,824	2,271	2,071	3,506
„ educational purposes	1,009	1,231	750	1,201	753
„ medical purposes	10,556	8,642	8,433	8,549	9,411
Premium on loans	..	..	..	..	..
TOTAL	6,41,018	7,49,714	6,86,884	7,28,100	7,73,530
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	3,84,172	2,52,821	1,37,833	81,193	95,525
„ educational purposes	57,999	49,414	36,826	46,156	87,021
„ medical purposes	9,717	1,27,186	54,917	4,466	31,705
From Local Funds—					
For general purposes	10,328	8,683	8,983	8,414	4,931
„ educational purposes	..	..	..	..	..
„ medical purposes	1,17,395	1,00,851	1,04,656	1,08,436	1,03,282
From other sources—					
For general purposes	39,813	24,545	36,513	25,956	12,598
„ educational purposes	343	825	158	267	5,959
„ medical purposes	26,213	11,521	6,682	8,528	3,491
TOTAL	6,45,980	5,75,846	3,86,568	2,83,416	3,44,512
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	1,49,395	1,73,490	1,93,574	1,93,217	1,90,116
Other items	24,477	20,615	21,915	38,638	39,030
TOTAL	1,73,872	1,94,105	2,15,489	2,31,855	2,29,146
TOTAL INCOME	34,54,637	35,82,659	34,32,631	35,29,548	37,24,678
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	92,341	69,080	2,300	..	957
Loans—					
From Government	1,79,320	3,24,880	2,60,700	2,61,760	1,00,650
Raised in the market from private individuals	..	6,000	..	3,000	7,000
Realisations of sinking fund for repayment of loans	2,792	3,127	3,568	4,160	4,997
Advances—					
Permanent	1,424	1,460	648	1,437	1,004
Other	48,334	1,02,849	1,35,130	1,04,742	2,12,774
Deposits	2,14,091	2,00,350	2,93,266	2,52,376	2,68,632
TOTAL	5,38,302	7,07,746	6,95,612	6,27,475	5,96,014
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	39,92,939	42,90,405	41,28,243	41,57,023	43,20,692
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	47,78,975	52,42,626	53,72,027	56,49,406	58,51,449
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·03	1·08	1·11	1·18	1·23
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·8	1·88	1·79	1·84	1·94

No. 2—M

INCOME (in rupees) of the MUNICIPALITY of the **CITY of MADRAS,** *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	13,72,351	19,09,282	13,76,199	15,50,727	19,67,692
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	5,72,249	5,96,889	6,27,632	6,32,209	6,26,964
„ „ animals and vehicles	1,15,531	1,18,460	1,19,108	89,190	93,739
„ „ professions and trades	81,392	83,743	88,705	94,682	1,13,693
Tolls (on roads and ferries)	36,912	36,560	35,114	38,115	44,347
Lighting rate	2,28,426	2,38,211	2,50,740	3,67,151	4,04,442
Water rate	71,553	74,608	78,483	78,999	78,326
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	30,239	30,159
Total municipal rates and taxes	11,06,063	11,48,471	11,99,782	13,30,585	13,91,670
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	..	..	..	..	..
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	31,054	30,829	31,328	29,797	34,595
Sale proceeds of lands and produce of lands, etc.	63,182	68,161	69,035	37,661	50,409
Conservancy receipts (other than taxes and rates)	8,543	9,210	10,571	18,111	17,978
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	191	49	115	240
„ „ „ „ markets and slaughter-houses	38,244	35,864	37,456	43,340	60,045
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,28,337	2,36,917	2,20,528	2,25,333	2,95,146
Fines under municipal and other Acts	7,533	6,880	5,054	2,619	2,778
Interest of Investments—					
For general purposes	..	10,000	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
Total	3,76,893	3,98,052	3,74,021	3,56,976	4,61,191
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	35,978	52,259	3,65,510	3,32,050	5,32,050
„ educational purposes	..	..	..	21,950	21,620
„ medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	35,978	52,259	3,65,510	3,54,000	5,53,670
Miscellaneous—					
Recoveries on account of services rendered to private individuals	22,453	20,542	16,997	14,700	11,331
Other items	69,415	74,351	86,787	1,18,586	1,46,020
Total	91,868	94,893	1,03,784	1,33,286	1,57,351
Total Income	16,10,802	16,93,675	20,43,097	21,74,847	25,63,882
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	7,00,000	..	..
Raised in the market from private individuals	5,00,000	..	50,000	1,00,000	..
Realisations of sinking fund for repayment of loans	58,734	62,310	63,083	69,495	74,084
Advances—					
Permanent	..	400	..	495	..
Other	5,243	6,302	5,954	15,406	9,054
Deposits	7,85,401	3,92,517	5,08,640	5,14,390	4,48,319
Total	(a)13,49,505	4,61,529	13,27,677	6,99,786	5,31,457
Total Receipts, excluding opening balance	29,60,307	21,55,204	33,70,774	28,74,633	30,95,339
Total Receipts, including opening balance	43,32,658	40,64,486	47,46,973	44,25,360	50,63,031
Incidence of taxation (municipal rates and taxes) per head of population	2·17	2·27	2·36	2·61	2·73
Incidence of income per head of population	3·16	3·32	4·01	4·27	5·03

(a) Includes R127 being the amount of discount on investments

MUNICIPALITIES

No. 2—N

INCOME (in rupees) of the MUNICIPALITIES in COORG, *in the official years 1903-04 to 1907-08*

Heads of Income	1903-04	1904-05	1905-06	1906-07	1907-08
Opening Balance	15,619	11,324	12,577	11,182	15,424
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	9,040	10,121	8,736	9,224	9,718
„ „ animals and vehicles	691	736	812	789	792
„ „ professions and trades	4,756	4,158	3,602	3,931	4,130
Tolls (on roads and ferries)	1,661	1,766	1,370	1,270	1,030
Water rate	..	..	..	..	774
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	..	..
Total municipal rates and taxes	16,148	16,781	14,520	15,214	16,444
Realisations under special Acts—					
From pounds	1,760	2,159	2,120	2,151	2,511
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	1,760	2,159	2,120	2,151	2,511
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	..	..	..	..	..
Sale proceeds of lands and produce of lands, etc.	..	..	..	..	1,457
Conservancy receipts (other than taxes and rates)	..	..	..	..	..
Fees and revenue from educational institutions	297	304	295	238	242
„ „ „ „ medical institutions	230	120	244	248	553
„ „ „ „ markets and slaughter houses	2,531	2,965	3,102	3,305	3,089
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,098	1,226	1,358	1,576	572
Fines under municipal and other Acts	178	89	238	405	108
Interest of Investments—					
For general purposes	61	61	61	61	61
„ educational purposes	..	..	..	..	..
„ medical purposes	192	210	210	210	210
Premium on loans	..	..	..	..	..
Total	4,587	4,975	5,508	6,043	6,364
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	1,440	1,440	1,440	1,440	1,080
„ medical purposes	3,360	3,360	3,360	3,360	2,520
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	500	500	500	500	544
From other sources—					
For general purposes	..	..	..	..	500
„ educational purposes	..	..	..	..	..
„ medical purposes	573	..	..	..	..
Total	5,873	5,300	5,300	5,300	4,644
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	..	..	..	..	..
Total	..	..	..	..	..
Total Income	28,368	29,215	27,448	28,708	29,963
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	22
Loans—					
From Government	..	..	..	..	15,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	..	..	..	..
Deposits	..	..	..	..	..
Total	..	..	..	..	15,022
Total Receipts, excluding opening balance	28,368	29,215	27,448	28,708	44,985
Total Receipts, including opening balance	43,978	40,539	40,025	39,890	60,409
Incidence of taxation (municipal rates and taxes) per head of population	1·06	1·1	·95	·99	1·03
Incidence of income per head of population	1·86	1·92	1·8	1·88	2·95

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1903-04 to 1907-08

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	23,74,956	22,99,673	24,49,899	25,71,664	25,36,130
Collection of taxes	20,92,132	21,87,285	23,37,898	24,62,389	26,97,240
Collection of tolls on roads and ferries	71,479	55,186	49,608	53,198	62,745
Survey of land	92,751	1,20,890	1,56,478	1,26,173	1,59,285
Refunds	15,32,383	16,82,384	13,96,361	2,11,853	1,36,997
Pensions and gratuities	2,66,828	2,27,581	2,87,825	2,55,406	2,74,109
TOTAL	64,30,529	65,72,999	66,78,069	56,80,683	58,66,506
PUBLIC SAFETY—					
Fire	3,26,533	3,98,047	3,55,519	3,97,372	4,66,130
Lighting	19,93,269	22,28,205	22,32,207	23,06,982	24,93,847
Police	17,36,523	17,62,603	13,72,830	12,50,662	8,21,891
Rewards for the destruction of wild animals and snakes	7,916	10,899	9,749	10,419	10,081
TOTAL	40,64,241	43,99,754	39,70,305	39,65,435	37,91,949
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	47,59,628	28,43,976	19,80,961	26,36,764	31,57,848
Establishment, repairs, etc.	23,49,469	25,21,078	28,03,520	31,07,174	33,82,929
Drainage—					
Capital outlay	24,64,845	35,66,672	43,98,259	29,58,611	20,41,010
Establishment, repairs, etc.	11,85,366	13,35,844	13,49,734	14,21,915	16,78,892
Conservancy	1,02,86,351	1,02,79,165	1,11,38,696	1,11,85,940	1,18,64,526
Hospitals and dispensaries	27,39,415	27,36,052	30,78,303	28,92,609	36,58,766
Plague charges	7,46,762	6,68,795	3,99,792	15,34,152	14,76,396
Vaccination	1,97,996	1,98,721	2,32,159	2,05,487	2,29,155
Markets and slaughter-houses	16,63,752	11,79,246	10,35,575	10,53,440	14,17,241
Pounds	79,413	84,777	83,185	98,779	90,814
Dâk bungalows and serais	69,203	64,119	57,428	73,311	91,671
Arboriculture, gardens, etc.	7,18,957	4,87,842	5,08,946	4,91,785	6,42,248
Veterinary charges	35,631	47,303	56,588	73,773	75,353
Registration of births and deaths	1,75,713	1,82,472	1,94,938	1,81,588	1,87,266
Public Works—					
Establishment	8,77,914	9,42,167	8,69,352	9,50,267	10,64,235
Buildings	12,66,921	10,06,334	9,79,416	7,58,594	10,21,128
Roads	47,63,237	53,70,819	55,36,455	55,81,624	59,07,590
Stores	59,805	1,17,797	87,245	95,200	1,18,606
Miscellaneous works	131	613	11,312	1,002	749
TOTAL PUBLIC HEALTH AND CONVENIENCE	3,44,40,509	3,36,33,792	3,48,01,864	3,53,02,015	3,81,06,423
PUBLIC INSTRUCTION—					
Schools and colleges	21,59,296	23,53,823	22,20,180	22,64,629	24,42,764
Contributions	6,23,323	6,37,950	7,32,596	8,13,589	9,10,005
Libraries, museums, menageries, etc.	1,02,712	1,17,393	1,02,721	1,22,218	2,33,911
TOTAL	28,85,331	31,09,166	30,55,497	32,00,436	35,86,680
CONTRIBUTIONS FOR GENERAL PURPOSES	9,64,203	8,65,983	7,87,584	9,12,695	9,91,673
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	6,22,370	5,88,336	7,68,985	2,26,585	7,00,475
Interest due on account of year of report	48,89,036	50,18,258	50,33,956	57,82,079	54,51,519
Discount	38,937	5,956	5,409	20,219	1,35,430
Actual cost of works done for private individuals	1,10,937	1,32,539	1,26,118	94,284	1,08,345
Miscellaneous charges	11,76,349	12,25,227	19,48,078	13,85,913	16,10,668
TOTAL	68,37,629	69,70,316	78,82,546	75,09,080	80,06,437
TOTAL EXPENDITURE	5,56,22,442	5,55 52,010	5,71,75,865	5,65,70,344	6,03,49,668
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	8,75,746	17,44,233	41,25,573	18,83,566	12,03,761
In Savings Bank	1,13,46,837	78,49,406	63,24,981	40,87,897	52,35,269
Payments to sinking fund	13,36,113	13,25,775	16,34,035	17,48,474	18,64,008
Repayment of loans	37,85,603	37,83,276	16,99,752	19,03,076	20,12,430
Advances—					
Permanent	47,291	28,706	49,100	33,362	24,813
Other	26,00,212	29,25,501	44,46,531	42,05,526	42,45,491
Deposits	2,05,95,902	1,85,82,945	1,83,63,756	1,57,59,550	1,71,87,928
TOTAL EXTRAORDINARY AND DEBT	4,05,87,704	3,62,39,842	3,66,43,728	2,96,21,451	3,17,73,700
TOTAL DISBURSEMENTS	9,62,10,146	9,17,91,852	9,38,19,593	8,61,91,795	9,21,23,368
CLOSING BALANCE	1,41,54,988	1,52,84,040	1,55,18,982	1,73,89,516	1,93,94,634

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,93,535	1,96,473	2,03,768	2,10,574	2,23,367
Collection of taxes	46,848	47,489	49,379	47,753	58,902
Collection of tolls on roads and ferries	20,017	3,852	4,739	3,908	6,100
Survey of land	7,063	24,280	27,907	26,392	24,609
Refunds	14,653	16,053	18,711	32,797	31,258
Pensions and gratuities	3,330	3,582	5,203	9,058	3,555
TOTAL	2,85,446	2,91,729	3,09,707	3,30,482	3,47,791
PUBLIC SAFETY—					
Fire	27,615	39,059	30,988	22,360	23,060
Lighting	1,76,970	1,69,885	1,70,347	2,01,215	2,01,325
Police	13,361	15,420	2,719	75	..
Rewards for the destruction of wild animals and snakes	3	2	30	30	..
TOTAL	2,17,949	2,24,366	2,04,084	2,23,680	2,24,385
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	3,33,652	1,80,388	96,502	22,669	20,746
Establishment, repairs, etc.	99,294	40,020	45,612	93,129	2,52,857
Drainage—					
Capital outlay	1,815	7,078	1,144	11,876	4,894
Establishment, repairs, etc.	22,402	16,009	15,193	7,214	8,386
Conservancy	4,87,502	5,16,256	6,09,818	5,80,653	6,43,721
Hospitals and dispensaries	3,58,339	3,74,575	4,92,889	4,35,326	7,17,305
Plague charges	..	..	..	3,28,091	2,21,212
Vaccination	16,330	13,777	15,602	14,875	15,617
Markets and slaughter-houses	6,48,230	4,84,106	3,24,472	3,06,083	2,19,494
Pounds	8,307	8,327	7,866	11,165	7,745
Dâk bungalows and serais	2,774	1,102	1,770	1,006	4,214
Arboriculture, gardens, etc.	8,811	5,821	6,386	13,514	11,291
Veterinary charges	882	741	1,016	720	2,390
Registration of births and deaths	10,285	10,808	27,919	12,636	13,804
Public Works—					
Establishment	1,09,499	1,08,410	1,00,726	1,08,528	1,20,439
Buildings	11,256	14,670	22,971	13,695	13,854
Roads	3,98,925	3,79,635	5,75,074	4,69,967	3,79,370
Stores	484	1,543	9,260	4,954	5,823
TOTAL PUBLIC HEALTH AND CONVENIENCE	25,18,787	21,63,266	23,54,220	24,36,101	26,63,162
PUBLIC INSTRUCTION—					
Schools and colleges	24,226	22,843	26,609	35,049	32,911
Contributions	1,14,476	1,23,229	1,23,087	1,23,814	1,21,052
Libraries, museums, menageries, etc.	1,134	1,240	1,097	1,202	545
TOTAL	1,39,836	1,47,312	1,50,793	1,60,065	1,54,508
CONTRIBUTIONS FOR GENERAL PURPOSES	57,403	57,513	54,919	44,282	25,627
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	47,643	46,349	98,588	51,446	50,770
Interest due on account of year of report	40,710	52,415	2,280	51,200	63,076
Discount	11,880	1,950	..	..	..
Actual cost of works done for private individuals	..	331	..	..	..
Miscellaneous charges	12,214	8,929	18,553	11,599	20,359
TOTAL	1,12,447	1,09,974	1,19,421	1,14,245	1,34,205
TOTAL EXPENDITURE	33,31,868	29,94,160	31,93,144	33,08,855	35,49,678
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	5,000	..	..	..	..
In Savings Bank	..	..	..	..	..
Paymen s to sinking fund	43,644	34,444	20,308	21,456	35,336
Repayment of loans	25,866	26,563	27,962	27,362	38,017
Advances—					
Permanent	468	350	1,163	4,635	1,545
Other	1,49,083	1,78,764	1,06,037	1,72,780	79,993
Deposits	65,887	1,05,152	2,09,989	78,470	76,746
TOTAL EXTRAORDINARY AND DEBT	2,89,948	3,45,273	3,65,459	3,04,703	2,31,637
TOTAL DISBURSEMENTS	36,21,816	33,39,433	35,58,603	36,13,558	37,81,315
CLOSING BALANCE	9,99,221	6,07,501	8,30,382	8,54,084	8,16,649
NET AMOUNT OF DEBT	19,74,224	19,98,289	19,88,581	24,79,478	28,20,558

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,87,298	1,03,705	1,13,952	1,18,977	1,18,526
Collection of taxes	44,290	51,040	51,703	52,991	60,014
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	1,480	13,540	48,045	32,055	1,132
Refunds	4,567	2,712	253	456	480
Pensions and gratuities	50,564	14,495	64,706	15,871	14,804
TOTAL	3,88,199	1,88,822	2,78,659	2,20,350	1,94,956
PUBLIC SAFETY—					
Fire	45,068	67,473	53,051	58,546	58,280
Lighting	45,649	43,923	43,875	44,615	44,487
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	..	..	..
TOTAL	90,717	1,11,396	96,926	1,03,161	1,02,767
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	21,40,737	12,46,066	2,58,071	4,65,719	2,80,218
Establishment, repairs, etc	1,62,394	2,08,055	1,30,466	1,25,819	1,82,442
Drainage—					
Capital outlay	30,585	10,201	1,47,354	2,17,490	1,28,717
Establishment, repairs, etc.	1,32,702	1,67,430	1,44,743	1,61,274	2,48,426
Conservancy	3,51,981	4,29,475	5,17,028	5,38,411	5,62,226
Hospitals and dispensaries	98,372	1,01,956	2,56,818	61,667	64,947
Plague charges	..	..	..	2,15,091	2,74,100
Vaccination	3,805	4,875	5,725	6,118	21,644
Markets and slaughter-houses	94,305	1,48,082	98,823	63,128	2,05,073
Pounds	1,702	285	637	2,133	813
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	23,849	39,587	40,431	26,226	25,000
Veterinary charges	8,663	15,933	15,281	18,108	14,490
Registration of births and deaths	7,478	9,111	8,898	8,719	8,829
Public Works—					
Establishment	1,05,931	1,13,402	1,30,607	1,19,934	1,45,782
Buildings	2,442	9,615	1,780	1,313	9,473
Roads	2,41,966	4,29,755	3,60,261	4,20,165	3,82,308
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	34,06,912	29,33,828	21,16,923	24,51,315	25,54,488
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	..
Contributions	1,00,222	1,01,604	1,24,494	1,53,326	1,68,155
Libraries, museums, menageries, etc.	500	..	..	..	..
TOTAL	1,00,722	1,01,604	1,24,494	1,53,326	1,68,155
CONTRIBUTIONS FOR GENERAL PURPOSES	20,434	9,178	26,218	71,301	53,437
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	3,19,831	3,73,606	4,20,866	..	4,85,571
Interest due on account of year of report	33,750	..	..	4,70,453	..
Discount	..	..	..	9,608	37,289
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	37,717	31,801	34,123	35,926	28,001
TOTAL	3,91,298	4,05,407	4,54,989	5,15,987	5,50,861
TOTAL EXPENDITURE	43,98,282	37,50,235	30,98,209	35,15,440	36,24,664
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds).	27,875	28,953	28,130	29,589	24,877
In Savings Bank	..	..	..	..	..
Payment to sinking fund	1,65,307	62,839	2,13,692	1,72,633	2,16,458
Repayments of loans	4,62,500	57,500	57,500	57,500	57,500
Advances—					
Permanent	..	..	..	..	..
Other	2,92,809	2,80,373	7,59,053	8,00,405	8,25,477
Deposits	1,63,167	1,20,323	1,92,563	1,04,119	1,38,619
TOTAL EXTRAORDINARY AND DEBT	11,16,658	5,49,988	12,50,938	11,64,246	12,62,931
TOTAL DISBURSEMENTS	55,14,940	43,00,223	43,49,147	46,79,686	48,87,595
CLOSING BALANCE	11,58,180	9,93,614	7,68,983	11,15,715	13,81,635
NET AMOUNT OF DEBT	75,42,281	86,11,950	88,21,114	96,84,080	1,01,17,299

No. 3—C

EXPENDITURE (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06(*b*)	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	8,485	8,583	54,827	47,447	51,566
Collection of taxes	8,956	8,620	44,999	45,483	47,811
Collection of tools on roads and ferries	781	628	1,724	1,900	2,891
Survey of land	28	3	1,347	2,229	1,229
Refunds	510	138	756	892	1,382
Pensions and gratuities	100	200	48	441	428
TOTAL	18,860	18,172	1,03,701	98,392	1,05,307
PUBLIC SAFETY—					
Fire	418	18	144	416	207
Lighting	9,235	8,578	52,373	55,095	60,399
Police	1,654	1,439	2,242	2,248	2,442
Rewards for the destruction of wild animals and snakes	145	81	918	967	619
TOTAL	11,452	10,116	55,677	58,726	63,667
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	6,807	9,150	13,117	20,061	1,23,003
Establishment, repairs, etc.	13,604	12,904	64,034	64,776	79,086
Drainage—					
Capital outlay	12,467	4,071	16,962	9,460	13,117
Establishments, repairs, etc.	5,690	5,571	28,651	30,234	32,474
Conservancy	80,713	81,328	3,63,172	4,10,565	4,89,967
Hospitals and dispensaries	8,965	9,849	1,45,556	1,23,280	1,30,980
Plague charges	..	..	..	832	1,514
Vaccination	888	996	5,228	5,334	4,802
Markets and slaughter-houses	5,525	3,009	23,423	15,828	19,681
Pounds	3,623	4,286	5,759	5,582	6,629
Dâk bungalows and serais	198	72	308	814	294
Arboriculture, gardens, etc.	1,368	2,271	6,512	6,487	5,166
Veterinary charges	..	..	830	4,376	3,687
Registration of births and deaths	322	282	258	245	247
Public Works—					
Establishment	7,303	7,867	23,621	24,693	24,658
Buildings	5,191	2,984	11,342	10,180	8,484
Roads	58,181	42,405	1,71,633	2,13,470	2,06,331
Stores	399	1,767	7,811	2,588	9,942
TOTAL PUBLIC HEALTH AND CONVENIENCE	2,11,235	1,88,812	8,88,217	9,48,805	11,60,062
PUBLIC INSTRUCTION—					
Schools and colleges	2,118	2,389	20,938	21,893	18,810
Contributions	6,719	6,912	22,106	24,380	33,262
Libraries, museums, menageries, etc.	106	913	1,785	3,222	1,609
TOTAL	8,943	10,214	44,829	49,495	53,681
CONTRIBUTIONS FOR GENERAL PURPOSES	721	562	1,552	1,187	1,437
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	178	786	1,004
Interest due on account of year of report	458	435	6,503	5,838	9,214
Discount	..	..	..	..	..
Actual cost of works done for private individuals	685	1,215	11,430	12,118	16,147
Miscellaneous charges	7,495	4,971	42,302	37,061	44,443
TOTAL	8,638	6,621	60,413	55,803	70,808
TOTAL EXPENDITURE	2,59,849	2,34,497	11,54,389	12,12,408	14,54,962
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	10,000	..	2,100
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	10,063	8,162	..
Repayment of loans	762	3,038	17,807	23,463	20,742
Advances—					
Permanent	..	30	1,675	1,915	1,940
Other	..	460	1,49,625	1,18,183	1,56,355
Deposits	78	324	13,780	17,689	28,087
TOTAL EXTRAORDINARY AND DEBT	840	3,852	2,02,950	1,69,412	2,09,224
TOTAL DISBURSEMENTS	2,60,689	2,38,349	13,57,339	13,81,820	16,64,186
CLOSING BALANCE	58,812	73,018	2,42,172	2,94,794	3,78,505
NET AMOUNT OF DEBT	20,684	(*a*)	1,48,790	93,676	(*a*)

(*a*) Information not available

(*b*) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06(a)	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,22,784	2,28,594	1,91,694	2,02,034	1,88,910
Collection of taxes	1,97,113	2,02,448	1,72,949	1,82,084	1,94,562
Collection of tolls on roads and ferries	552	1,922	401	400	3,593
Survey of land	18,073	8,495	3,145	4,484	11,252
Refunds	17,789	4,894	24,769	7,006	7,028
Pensions and gratuities	1,004	987	1,064	1,532	1,472
TOTAL	4,57,315	4,47,340	3,94,022	3,97,540	4,06,817
PUBLIC SAFETY—					
Fire	27,581	30,275	25,712	51,861	27,992
Lighting	2,42,411	3,29,835	2,46,145	2,37,263	2,45,336
Police	6,211	18,675	23,615	21,286	20,781
Rewards for the destruction of wild animals and snakes	2,041	2,067	1,849	1,904	1,890
TOTAL	2,78,244	3,80,852	2,97,321	3,12,314	2,95,999
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,32,446	97,994	54,343	1,52,046	1,13,054
Establishment, repairs, etc.	2,03,924	2,16,504	1,93,706	1,93,491	2,26,555
Drainage—					
Capital outlay	51,214	66,412	40,293	2,21,928	1,44,973
Establishment, repairs, etc.	1,15,959	1,35,172	1,19,772	1,24,711	1,23,849
Conservancy	13,06,980	13,60,642	11,79,206	12,46,285	13,40,418
Hospitals and dispensaries	5,10,329	5,05,060	4,24,962	5,06,535	5,18,773
Plague charges	23,024	41,489	73,436	98,952	94,904
Vaccination	21,628	21,795	19,198	19,094	20,769
Markets and slaughter-houses	23,753	43,630	60,593	28,396	53,416
Pounds	4,833	4,949	4,438	5,021	5,137
Dâk bungalows and serais	7,900	4,453	7,035	5,134	6,413
Arboriculture, gardens, etc.	10,510	9,860	7,721	7,300	9,446
Veterinary charges	4,393	5,181	4,640	5,112	6,578
Registration of births and deaths	..	..	..	840	1,053
Public Works—					
Establishment	86,286	89,140	81,470	84,305	90,624
Buildings	1,24,034	84,753	51,755	49,111	48,581
Roads	5,58,574	8,39,128	5,01,857	4,48,463	6,24,196
Stores	5,390	8,848	3,236	6,108	8,540
TOTAL PUBLIC HEALTH AND CONVENIENCE	32,91,177	35,35,010	28,27,661	32,02,932	34,37,279
PUBLIC INSTRUCTION—					
Schools and colleges	62,192	63,717	56,145	52,111	57,549
Contributions	81,295	86,898	73,624	87,633	84,276
Libraries, museums, menageries, etc.	1,252	1,777	2,138	1,728	1,618
TOTAL	1,44,739	1,52,392	1,31,907	1,41,472	1,43,443
CONTRIBUTIONS FOR GENERAL PURPOSES	13,415	13,836	11,156	8,577	6,637
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	7,718	..	..	..	..
Interest due on account of year of report	1,33,474	1,37,784	1,37,467	1,53,273	1,53,771
Discount	..	..	..	192	2,889
Actual cost of works done for private individuals	17,580	17,775	23,588	18,744	17,924
Miscellaneous charges	1,61,298	1,49,713	1,25,543	1,83,442	1,30,020
TOTAL	3,20,070	3,05,272	2,86,598	3,55,651	3,04,604
TOTAL EXPENDITURE	45,04,960	48,34,702	39,48,665	44,18,486	45,94,779
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	31,504	1,500	39,000	5,000	..
In Savings Bank	1,881	..	..	..	52,355
Payments to sinking fund	10,966	5,750	2,500	2,500	500
Repayments of loans	2,37,335	1,24,569	1,15,261	1,73,255	1,57,396
Advances—					
Permanent	1,465	2,533	14,267	1,460	1,475
Other	5,08,086	7,34,359	5,86,796	3,98,454	4,62,069
Deposits	89,706	89,925	76,879	1,42,403	1,79,989
TOTAL EXTRAORDINARY AND DEBT	8,80,943	9,58,636	8,34,703	7,23,072	8,53,784
TOTAL DISBURSEMENTS	53,85,903	57,93,338	47,83,368	51,41,558	54,48,563
CLOSING BALANCE	9,44,336	9,28,299	9,42,312	10,50,202	13,47,735
NET AMOUNT OF DEBT	33,85,070	34,60,292	36,31,155	36,36,153	39,92,055

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	3,24,388	3,54,326	3,83,750	4,15,099	4,02,151
Collection of taxes	3,05,246	3,15,430	3,17,766	3,05,895	2,99,419
Collection of tools on roads and ferries	..	..	..	..	..
Survey of land	30,646	21,793	11,151	21,405	58,852
Refunds	10,644	1,966	..	..	..
Pensions and gratuities	1,07,679	85,388	90,410	94,248	1,03,539
TOTAL	7,78,603	7,78,903	8,03,077	8,36,647	8,63,961
PUBLIC SAFETY—					
Fire	53,956	63,582	54,838	68,737	56,532
Lighting	4,88,676	5,85,807	5,83,247	5,90,690	5,90,903
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	324	298	248	486	282
TOTAL	5,47,956	6,49,687	6,38,333	6,59,913	6,47,717
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	7,85,286	4,16,517	8,72,379	7,52,056	6,11,361
Establishment, repairs, etc.	3,98,326	3,98,368	5,27,525	7,56,114	7,13,739
Drainage—					
Capital outlay	6,73,664	7,57,948	6,62,864	5,22,209	3,89,405
Establishment, repairs, etc.	1,21,364	1,57,819	1,90,852	1,93,720	2,42,518
Conservancy	16,22,483	14,53,292	15,06,698	15,50,854	16,15,796
Hospitals and dispensaries	58,869	68,742	64,500	65,372	77,987
Plague charges	1,39,374	90,645	78,429	88,120	81,727
Vaccination	19,308	22,624	53,322	26,346	22,898
Markets and slaughter-houses	4,71,726	95,082	83,560	1,32,647	3,14,070
Pounds	1,204	324	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	3,08,051	47,706	47,218	31,898	1,59,908
Veterinary charges	..	..	635	1,092	347
Registration of births and deaths	15,673	16,317	13,890	13,627	15,400
Public Works—					
Establishment	1,81,009	2,11,807	1,03,662	1,52,645	1,57,040
Buildings	5,01,206	3,23,419	1,43,039	26,752	2,14,919
Roads	10,91,963	7,01,969	4,98,377	7,83,187	6,70,461
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	63,89,506	47,62,579	48,46,950	50,96,639	52,87,576
PUBLIC INSTRUCTION—					
Schools and colleges	23,866	17,719	..	..	..
Contributions	..	..	15,704	27,256	29,301
Libraries, museums, menageries, etc.	4,477	3,477	4,595	3,595	6,570
TOTAL	28,343	21,196	20,299	30,851	35,871
CONTRIBUTION FOR GENERAL PURPOSES	5,107	..	..	..	6,666
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	15,13,996	16,31,028	16,51,642	17,15,776	17,61,696
Discount	..	..	..	5,169	60,068
Actual cost of works done for private individuals	13,176	32,077	5,291	242	2,411
Miscellaneous charges	2,46,725	1,36,356	2,05,109	2,00,454	3,52,855
TOTAL	17,73,897	17,99,461	18,62,042	19,21,641	21,77,030
TOTAL EXPENDITURE	95,23,412	80,11,826	81,70,701	85,45,691	90,18,821
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	3,29,014	3,54,775	4,66,025	4,82,978	5,02,668
Repayment of loans	17,69,883	24,87,742	3,96,575	4,13,608	4,31,373
Advances—					
Permanent	48	..	3,048	..	..
Other	..	85,689	..	1,66,750	..
Deposits	..	1,02,234	..	..	1,15,349
TOTAL EXTRAORDINARY AND DEBT	20,98,945	30,30,440	8,65,648	10,63,336	10,49,390
TOTAL DISBURSEMENTS	1,16,22,357	1,10,42,266	90,36,349	96,09,027	1,00,68,211
CLOSING BALANCE	15,42,175	26,49,353	22,02,730	13,54,034	22,65,058
NET AMOUNT OF DEBT	3,28,04,801	3,44,79,667	3,50,91,703	3,52,74,712	3,71,07,986

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,59,230	2,83,908	3,12,826	3,24,246	3,31,153
Collection of taxes	4,10,480	4,10,624	4,19,697	4,58,129	5,52,205
Collection of tolls on roads and ferries	19,040	20,156	11,108	16,809	16,555
Survey of land	13,554	21,981	30,794	6,133	7,335
Refunds	5,818	5,376	4,985	14,052	12,816
Pensions and gratuities	3,913	6,274	1,580	3,572	5,750
TOTAL	7,12,035	7,48,319	7,80,990	8,22,941	9,25,814
PUBLIC SAFETY—					
Fire	5,268	4,923	4,741	6,868	46,142
Lighting	1,82,130	1,88,558	2,08,185	2,28,138	3,06,594
Police	5,37,462	5,45,920	1,67,109	57,780	53,621
Rewards for the destruction of wild animals and snakes	536	2,454	1,063	1,361	1,507
TOTAL	7,25,396	7,41,855	3,81,098	2,94,147	4,07,864
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,03,566	1,07,781	1,75,505	4,75,281	6,42,366
Establishment, repairs, etc.	3,97,366	4,19,353	4,76,765	4,95,827	5,07,795
Drainage—					
Capital outlay	6,23,731	8,52,410	10,04,871	7,46,449	4,74,129
Establishment, repairs, etc.	92,445	92,508	92,338	1,11,540	1,29,387
Conservancy	12,61,023	12,12,258	13,25,786	13,82,897	14,68,436
Hospitals and dispensaries	1,64,518	1,67,340	1,72,146	1,71,220	1,80,122
Plague charges	1,27,106	1,62,478	1,18,938	1,34,964	1,44,317
Vaccination	26,928	23,094	23,729	25,135	26,924
Markets and slaughter-houses	78,127	87,683	88,875	1,35,318	1,90,558
Pounds	26,375	19,289	18,209	18,494	17,587
Dâk bungalows and serais	13,940	16,052	6,472	12,362	18,262
Arboriculture, gardens, etc.	49,042	60,988	68,446	89,877	84,457
Veterinary charges	1,490	1,978	2,283	2,045	2,689
Registration of births and deaths	7,836	7,530	6,492	7,063	6,628
Public Works—					
Establishment	80,150	86,511	84,071	1,00,071	1,07,180
Buildings	1,08,148	1,12,336	1,31,160	1,08,162	1,11,002
Roads	5,05,879	5,07,585	6,11,570	6,33,983	6,69,535
Stores	15,188	3,892	2,578	1,981	6,358
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	36,82,858	39,41,066	44,10,234	46,52,669	47,87,732
PUBLIC INSTRUCTION—					
Schools and colleges	1,54,156	1,78,233	2,08,780	2,15,469	1,57,175
Contributions	80,427	79,595	71,789	82,815	1,42,231
Libraries, museums, menageries, etc.	8,494	7,852	7,917	9,500	14,354
TOTAL	2,43,077	2,65,680	2,88,486	3,07,784	3,13,760
CONTRIBUTIONS FOR GENERAL PURPOSES	1,53,819	2,00,517	2,28,889	2,61,505	2,48,653
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	22,500	..	..	396
Interest due on account of year of report	3,54,088	3,43,485	3,97,497	4,04,901	3,96,774
Discount	20,000	..	..	..	..
Actual cost of works done for private individuals	2,546	3,354	2,367	4,277	3,820
Miscellaneous charges	3,05,239	2,87,339	3,21,040	2,18,187	3,30,672
TOTAL	6,81,873	6,56,678	7,20,904	6,27,365	7,31,662
TOTAL EXPENDITURE	61,99,058	65,54,115	68,10,601	69,66,411	74,15,485
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	5,997	..	..	55,406	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	8,766	26,297	17,531	17,531	17,531
Repayment of loans	5,49,712	2,04,081	2,68,202	2,84,432	2,98,269
Advances—					
Permanent	39,019	17,116	3,581	4,775	3,798
Other	3,577	6,485	4,526	13,225	3,134
Deposits	8,664	9,498	19,011	39,836	1,19,804
TOTAL EXTRAORDINARY AND DEBT	6,15,735	2,63,477	3,12,851	4,15,205	4,42,536
TOTAL DISBURSEMENTS	68,14,793	68,17,592	71,23,452	73,81,616	78,58,021
CLOSING BALANCE	20,18,342	21,20,395	21,70,474	28,14,913	20,92,154
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available.

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **PANJAB**, *in the official years 1903-04 to 1907-08*

Heads of Expenditure	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,23,296	2,59,273	2,84,192	3,10,040	2,84,767
Collection of taxes	2,54,408	2,71,196	3,75,518	4,40,373	4,84,908
Collection of tolls on roads and ferries	1,564	1,525	1,501	1,483	1,527
Survey of land	434	1,278	3,352	2,158	15,553
Refunds	2,18,115	2,54,849	9,301	80,966	24,450
Pensions and gratuities	1,874	4,657	5,002	8,094	11,019
TOTAL	6,99,691	7,92,778	6,78,866	8,43,114	8,22,224
PUBLIC SAFETY—					
Fire	14,006	15,832	14,474	17,226	21,733
Lighting	1,16,935	1,31,191	1,46,429	1,55,814	1,67,475
Police	5,62,183	5,60,675	5,68,912	5,60,436	4,96,773
Rewards for the destruction of wild animals and snakes	641	1,995	623	630	952
TOTAL	6,93,765	7,09,693	7,30,438	7,34,106	6,86,933
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	6,72,369	2,61,141	63,864	2,26,010	2,52,534
Establishment, repairs, etc.	1,66,375	2,11,211	2,74,158	2,38,592	2,63,662
Drainage—					
Capital outlay	81,074	2,50,840	4,08,665	3,81,643	1,95,843
Establishment, repairs, etc.	43,977	50,623	42,331	48,724	54,858
Conservancy	5,87,176	5,99,576	6,31,778	6,42,229	7,36,071
Hospitals and dispensaries	5,87,909	5,71,144	5,32,240	5,12,228	5,32,483
Plague charges	..	..	56,004	63,382	1,40,926
Vaccination	22,636	24,047	22,508	22,613	25,151
Markets and slaughter-houses	24,156	21,338	39,608	26,870	34,277
Pounds	10,031	18,657	17,768	18,901	18,403
Dâk bungalows and serais	3,786	4,839	5,207	7,002	13,065
Arboriculture, gardens, etc.	1,11,305	1,04,336	1,01,682	95,437	1,06,859
Veterinary charges	2,469	2,401	4,291	3,788	7,477
Registration of births and deaths	6,632	7,841	6,243	5,478	6,817
Public Works—					
Establishment	44,650	49,550	42,011	46,092	73,608
Buildings	64,659	51,387	96,103	58,171	76,133
Roads	2,83,883	3,68,344	4,99,453	3,83,984	3,89,378
Stores	25,061	38,121	35,111	44,433	21,733
TOTAL PUBLIC HEALTH AND CONVENIENCE	27,38,148	26,35,396	28,79,025	28,25,577	29,49,278
PUBLIC INSTRUCTION—					
Schools and colleges	5,76,805	5,78,912	3,49,566	3,66,221	3,77,590
Contributions	30,369	33,399	75,058	60,240	94,208
Libraries, museums, menageries, etc.	7,208	7,087	8,962	16,476	1,16,527
TOTAL	6,14,382	6,19,398	4,33,586	4,42,937	5,88,325
CONTRIBUTIONS FOR GENERAL PURPOSES	1,33,962	88,930	12,943	20,389	74,312
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	156	23	68,024	3,113	3,963
Interest due on account of year of report	1,94,756	2,02,987	1,45,949	2,12,160	2,08,919
Discount	688	12	452	..	851
Actual cost of works done for private individuals	11,247	10,711	14,249	13,568	13,428
Miscellaneous charges	84,917	1,05,658	2,34,363	2,18,462	1,69,321
TOTAL	2,91,764	3,19,291	4,63,037	4,47,303	3,96,482
TOTAL EXPENDITURE	51,71,712	51,65,586	51,97,895	53,13,426	55,17,554
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	31,000	70,200	10,200	1,00,000	53,100
In Savings Bank	5,709	5,832	..	451	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,88,593	1,62,870	2,32,548	2,31,132	2,75,465
Advances—					
Permanent	685	1,860	15,963	11,364	5,737
Other	7,584	2,856	33,742	15,699	55,648
Deposits	10,210	17,123	4,752	42,117	41,744
TOTAL EXTRAORDINARY AND DEBT	2,43,781	2,60,741	2,97,205	4,00,763	4,31,694
TOTAL DISBURSEMENTS	54,15,493	54,26,327	54,95,100	57,14,189	59,49,248
CLOSING BALANCE	15,56,610	16,19,025	14,50,984	16,75,263	18,01,498
NET AMOUNT OF DEBT	49,23,590	51,57,700	52,83,497	52,28,116	52,60,642

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	21,810	22,713	27,458	22,404	24,724
Collection of taxes	25,854	25,451	32,329	38,498	37,474
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	203	..	..	281	249
Refunds	4,570	5,861	281	349	117
Pensions and gratuities	..	23	1,574	118	4,570
TOTAL	52,437	54,048	61,642	61,650	67,134
PUBLIC SAFETY—					
Fire	1,175	2,524	1,854	2,208	3,150
Lighting	18,800	19,813	21,197	19,832	17,612
Police	72,075	68,166	62,067	60,937	61,606
Rewards for the destruction of wild animals and snakes	106	97	76	47	93
TOTAL	92,156	90,600	85,194	83,024	82,461
PUBLIC HEALTH AND CONVENIENCE—					
Water-Supply—					
Capital outlay	8,559	7,588	3,272	1,290	1,747
Establishment, repairs, etc.	14,077	14,941	15,043	22,977	24,672
Drainage—					
Capital outlay	16,489	34,553	13,469	9,856	1,565
Establishment, repairs, etc.	8,530	18,027	22,410	20,869	9,008
Conservancy	66,043	63,205	65,500	65,600	79,316
Hospitals and dispensaries	50,574	52,399	49,826	50,581	50,316
Plague charges	..	..	507	539	8,853
Vaccination	4,651	3,889	3,912	4,089	4,125
Markets and slaughter-houses	5,036	9,114	1,912	2,344	4,587
Pounds	788	499	514	485	488
Dâk bungalows and sera's	2,634	16	..	6	394
Arboriculture, gardens, etc.	18,921	20,465	14,625	13,382	11,992
Veterinary charges	1,148	1,827	5,576	4,227	6,850
Registration of births and deaths	1,007	956	857	789	780
Public Works—					
Establishment	2,069	2,251	2,245	3,479	3,264
Buildings	21,490	21,250	86,404	67,480	51,108
Roads	30,050	25,310	26,609	20,467	12,273
Stores	6	23	42	6,722	98
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	2,52,072	2,76,313	3,12,723	2,95,182	2,71,436
PUBLIC INSTRUCTION—					
Schools and colleges	54,728	57,074	52,609	56,142	59,753
Contributions	1,437	1,218	1,483	3,024	2,765
Libraries, museums, menageries, etc.	350	200	100	920	748
TOTAL	56,515	58,492	54,192	60,086	63,266
CONTRIBUTIONS FOR GENERAL PURPOSES	31,742	32,899	..	400	..
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	1,004	952	899	844	787
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	29,193	19,493	24,709	31,929	21,558
TOTAL	30,197	20,445	25,608	32,773	22,345
TOTAL EXPENDITURE	5,15,119	5,32,797	5,39,359	5,33,115	5,06,642
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	30,000	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,277	1,329	1,382	1,437	1,494
Advances—					
Permanent	..	75	565	770	461
Other	9	..	..	203	442
Deposits	..	..	..	300	485
TOTAL EXTRAORDINARY AND DEBT	31,286	1,404	1,947	2,710	2,882
TOTAL DISBURSEMENTS	5,46,405	5,34,201	5,41,306	5,35,825	5,09,524
CLOSING BALANCE	1,46,957	1,63,222	1,66,187	1,58,160	2,13,654
NET AMOUNT OF DEBT	23,578	22,229	20,792	19,665	18,171

No. 3—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,48,033	2,49,325	2,53,961	2,52,107	2,71,496
Collection of taxes	2,56,783	2,68,010	2,75,153	2,93,032	2,93,021
Collection of tolls on roads and ferries	20,971	18,962	20,638	20,366	23,460
Survey of land	11,774	12,945	14,409	14,998	17,428
Refunds	8,59,693	12,86,313	12,10,885	12,406	10,068
Pensions and gratuities	15,377	19,175	16,558	18,325	20,411
TOTAL	14,12,631	18,54,730	17,91,604	6,11,234	6,35,884
PUBLIC SAFETY—					
Fire	35,275	40,166	42,064	50,215	51,829
Lighting	2,12,143	2,26,520	2,40,007	2,54,268	2,88,006
Police	5,569	11,104	4,947	5,140	4,485
Rewards for the destruction of wild animals and snakes	386	381	354	378	362
TOTAL	2,53,373	2,78,171	2,87,372	3,10,001	3,44,682
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	70,055	1,29,434	1,59,566	2,20,188	1,92,953
Establishment, repairs, etc.	2,58,573	3,56,242	3,25,537	3,51,752	3,23,103
Drainage—					
Capital outlay	3,45,767	2,68,944	6,05,330	1,96,229	2,04,465
Establishment, repairs, etc.	78,292	75,332	72,832	83,029	87,901
Conservancy	10,02,791	10,33,252	10,72,209	10,96,720	11,05,304
Hospitals and dispensaries	3,10,099	2,71,267	3,01,484	3,13,769	3,11,088
Plague charges	1,33,975	3,52,878	48,287	75,223	90,403
Vaccination	28,592	29,855	29,720	29,942	29,161
Markets and slaughter-houses	53,051	60,280	67,004	81,320	98,084
Pounds	6,751	7,969	8,092	10,877	8,257
Dâk bungalows and serais	13,169	9,490	8,261	15,327	13,201
Arboriculture, gardens, etc.	67,234	69,308	76,762	81,451	87,155
Veterinary charges	4,545	5,197	5,971	14,142	5,588
Registration of births and deaths	7,269	7,412	7,491	7,702	8,111
Public Works—					
Establishment	29,036	28,615	28,749	30,482	32,228
Buildings	1,10,243	74,534	82,988	94,220	99,874
Roads	4,52,510	5,43,211	6,26,579	5,40,774	7,92,411
Stores	1,588	5,902	1,833	3,241	5,605
Miscellaneous works	..	..	11,066	981	332
TOTAL PUBLIC HEALTH AND CONVENIENCE	29,73,540	33,29,122	35,39,761	32,47,369	34,95,224
PUBLIC INSTRUCTION—					
Schools and colleges	7,44,634	8,39,209	9,08,631	8,97,315	9,88,567
Contributions	35,769	42,193	42,061	45,545	45,040
Libraries, museums, menageries, etc.	19,321	36,572	21,768	27,572	24,526
TOTAL	7,99,724	9,17,974	9,72,460	9,70,432	10,58,133
CONTRIBUTIONS FOR GENERAL PURPOSES	36,373	40,633	33,524	41,439	47,224
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	13,388	8,367	5,970	4,760	13,610
Interest due on account of year of report	1,98,829	2,24,674	2,21,687	2,33,494	2,37,101
Discount	1	3,994	3,792	3,412	6,453
Actual cost of works done for private individuals	11,838	12,700	12,235	14,703	15,522
Miscellaneous charges	1,00,036	1,18,362	1,23,686	1,42,570	1,37,714
TOTAL	3,24,092	3,68,097	3,67,370	3,98,939	4,10,400
TOTAL EXPENDITURE	57,99,733	67,88,727	69,92,091	55,79,414	59,91,547
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	44,585	2,09,214	3,51,509	2,81,878	3,21,809
In Savings Bank	2,01,829	2,468	7,346	20,045	46
Payments to sinking fund	94,182	1,00,896	1,09,377	1,18,628	1,02,038
Repayment of loans	2,68,990	2,46,181	1,95,363	3,05,279	3,63,357
Advances—					
Permanent	3,083	5,076	4,702	3,144	5,559
Other	65,780	96,078	77,555	97,722	93,314
Deposits	3,23,490	3,28,577	3,39,448	3,49,419	5,03,467
TOTAL EXTRAORDINARY AND DEBT	10,01,939	9,88,490	10,85,300	11,76,115	13,89,690
TOTAL DISBURSEMENTS	68,01,672	77,77,217	80,77,391	67,55,529	73,81,237
CLOSING BALANCE	17,84,429	24,55,122	26,19,561	30,64,262	37,27,203
NET AMOUNT OF DEBT	44,33,682	50,07,923	52,04,369	25,56,308	13,86,188

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY of BOMBAY**, *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,59,682	2,44,198	2,58,439	2,86,268	2,78,296
Collection of taxes	2,98,091	3,17,462	3,23,943	3,28,806	3,61,473
Collection of tolls on roads and ferries	1,368	555	637	575	595
Survey of land	..	..	..	..	..
Refunds	..	..	..	..	..
Pensions and gratuities	57,487	74,334	71,778	75,303	74,395
TOTAL	6,16,628	6,36,549	6,54,797	6,90,952	7,14,759
PUBLIC SAFETY—					
Fire	98,739	1,17,889	1,07,461	1,00,554	1,43,577
Lighting	2,70,118	2,75,537	2,67,095	2,57,249	2,81,774
Police	5,00,381	5,01,075	5,00,000	5,01,862	1,38,456
Rewards for the destruction of wild animals and snakes	207	319	184	680	529
TOTAL	8,69,445	8,94,820	8,74,740	8,60,345	5,64,336
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	87,781	1,44,337	77,679	1,34,918	3,56,811
Establishment, repairs, etc.	2,41,762	2,45,347	2,88,979	3,04,240	3,26,365
Drainage—					
Capital outlay	4,20,891	6,77,737	6,41,161	3,64,653	3,55,811
Establishment, repairs, etc.	3,24,911	3,74,220	3,82,422	4,23,678	4,42,086
Conservancy	18,31,227	17,55,448	19,05,502	19,75,135	21,61,662
Hospitals and dispensaries	99,684	96,491	1,15,670	1,13,926	4,97,854
Plague charges	2,43,888	..	..	2,43,044	1,95,517
Vaccination	16,849	17,044	17,592	16,875	22,842
Markets and slaughter-houses	1,71,163	1,45,934	1,73,413	1,76,400	1,81,134
Pounds	..	..	..	..	..
Dâk bungalows and serais	301	209	152	345	555
Arboriculture, gardens, etc.	67,422	66,561	64,751	64,735	75,158
Veterinary charges	6,915	6,756	6,362	6,639	6,898
Registration of births and deaths	95,224	97,199	97,099	98,499	98,870
Public Works—					
Establishment	1,43,867	1,43,914	1,47,323	1,57,598	1,70,346
Buildings	53,494	41,877	1,05,155	1,36,889	24,600
Roads	5,75,790	6,76,721	8,39,137	9,21,650	9,11,032
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	43,81,169	44,89,795	48,62,397	51,39,224	58,87,541
PUBLIC INSTRUCTION—					
Schools and colleges	1,03,038	1,50,572	1,52,088	1,53,584	2,52,035
Contributions	..	..	..	..	..
Libraries, museums, menageries, etc.	9,820	9,191	9,332	12,231	13,315
TOTAL	1,12,858	1,59,763	1,61,420	1,65,815	2,65,350
CONTRIBUTIONS FOR GENERAL PURPOSES	3,50,000	2,00,000	2,50,000	3,00,000	3,56,081
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	2,05,023	97,203	1,44,490	1,46,514	1,21,626
Interest due on account of year of report	20,58,824	20,50,291	20,89,064	21,58,002	21,78,904
Discount	..	..	..	..	27,880
Actual cost of works done for private individuals (*a*)	..	..	..	..	..
Miscellaneous charges	1,241	2,07,126	5,81,218	58,733	1,73,571
TOTAL	22,65,088	23,54,620	28,14,772	23,63,249	25,01,981
TOTAL EXPENDITURE	85,95,188	87,35,547	96,18,126	95,19,585	1,02,30,048
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	6,69,649	14,20,888	36,86,734	13,82,907	6,82,639
In Savings Bank	1,11,37,245	78,41,106	63,14,040	40,50,567	51,82,868
Payments to sinking fund	5,73,102	6,26,385	6,80,531	7,91,711	8,53,940
Repayment of loans	1,10,405	82,594	97,747	1,08,949	98,663
Advances—					
Permanent	..	..	..	2,870	2,565
Other	14,11,868	13,24,380	24,90,795	19,03,451	21,18,514
Deposits	1,89,44,952	1,72,49,665	1,68,12,262	1,42,06,018	1,52,69,506
TOTAL EXTRAORDINARY AND DEBT	3,28,47,221	2,85,45,018	3,00,82,109	2,24,46,473	2,42,08,695
TOTAL DISBURSEMENTS	4,14,42,409	3,72,80,565	3,97,00,235	3,19,66,058	3,44,38,743
CLOSING BALANCE	2,09,928	1,08,039	99,334	2,12,739	2,05,723
NET AMOUNT OF DEBT	4,30,87,879	4,36,59,171	4,41,42,221	4,31,95,351	4,35,32,803

(*a*) Included in advances

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR**, *in the official years 1903-04 to 1907-08*

Heads of Expenditure	1903–04	1904–05	1905–06	1906–07	1907–08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	96,311	1,00,981	1,08,825	1,12,323	1,06,301
Collection of taxes	97,030	1,13,525	1,13,770	1,13,262	1,43,632
Collection of tolls on roads and ferries	2,281	892	3	..	14
Survey of land	1,865	4,800	773	183	1,541
Refunds	3,10,873	2,666	2,964	5,557	12,330
Pensions and gratuities	3,706	3,466	5,662	5,367	6,838
TOTAL	5,12,066	2,26,330	2,31,997	2,36,692	2,70,656
PUBLIC SAFETY—					
Fire	2,183	7,060	11,802	10,463	24,616
Lighting	34,290	36,838	41,339	46,824	58,873
Police	75	..	96	..	..
Rewards for the destruction of wild animals and snakes	332	638	890	782	977
TOTAL	36,880	44,536	54,127	58,069	84,466
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	72,036	14,663	36,098	27,686	3,19,170
Establishment, repairs, etc.	1,60,554	1,46,030	1,71,785	1,82,201	1,94,247
Drainage—					
Capital outlay	20,568	28,409	53,313	60,577	32,685
Establishment, repairs, etc.	16,000	23,115	19,250	29,901	34,509
Conservancy	3,37,609	3,73,178	3,93,380	4,17,848	4,62,206
Hospitals and dispensaries	79,985	90,739	79,565	1,05,882	95,255
Plague charges	75,707	21,099	23,904	76,693	55,207
Vaccination	1,819	2,938	3,035	3,035	2,810
Markets and slaughter-houses	44,111	45,551	50,623	61,375	49,670
Pounds	14,922	18,813	18,708	24,883	24,380
Dâk bungalows and serais	5,547	7,889	7,909	11,360	14,086
Arboriculture, gardens, etc.	19,743	20,576	32,766	28,773	31,706
Veterinary charges	4,133	6,150	8,883	12,538	17,519
Registration of births and deaths	705	1,234	1,402	1,246	1,412
Public Works—					
Establishment	14,059	14,673	18,831	24,183	26,273
Buildings	24,154	19,626	25,393	13,590	23,653
Roads	1,22,770	2,05,778	2,08,398	1,64,391	2,40,255
Stores	4,452	18,044	4,955	12,231	33,238
TOTAL PUBLIC HEALTH AND CONVENIENCE	10,18,874	10,58,505	11,58,198	12,58,393	16,58,281
PUBLIC INSTRUCTION—					
Schools and colleges	1,65,733	1,85,966	1,84,643	1,96,817	2,09,638
Contributions	30,101	24,435	27,336	29,536	27,000
Libraries, museums, menageries, etc.	2,757	3,362	3,201	3,406	5,545
TOTAL	1,98,591	2,13,763	2,15,180	2,29,759	2,42,183
CONTRIBUTIONS FOR GENERAL PURPOSES	21,447	23,499	30,343	28,556	32,985
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	12,592	9,542	6,456	5,324	6,530
Interest due on account of year of report	38,812	39,922	31,783	24,419	41,590
Discount	..	..	..	..	..
Actual cost of works done for private individuals	2,591	430	858	360	690
Miscellaneous charges	26,192	26,435	40,711	50,155	41,574
TOTAL	80,187	76,329	79,808	80,258	90,384
TOTAL EXPENDITURE	18,68,045	16,42,962	17,69,653	18,91,727	23,78,955
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	5,000	..	..	48,321
In Savings Bank	..	..	..	4,834	..
Payments to sinking fund	..	..	..	1,732	..
Repayment of loans	67,344	2,59,399	1,70,014	1,17,121	1,22,841
Advances—					
Permanent	1,193	267	2,640	1,191	325
Other	65,834	88,169	1,03,019	1,75,216	1,65,317
Deposits	43,261	34,490	52,835	1,02,079	78,851
TOTAL EXTRAORDINARY AND DEBT	1,77,632	3,87,325	3,28,508	4,02,173	4,15,655
TOTAL DISBURSEMENTS	20,45,677	20,30,287	20,98,161	22,93,900	27,94,610
CLOSING BALANCE	6,96,353	7,19,105	7,84,861	10,78,618	7,55,216
NET AMOUNT OF DEBT	(a)	(a)	9,54,879	(a)	(a)

(a) Information not available

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1903-04 to 1907-08.*

Heads of Expenditure	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,71,590	1,82,735	1,90,295	1,95,123	1,80,932
Collection of taxes	68,009	73,340	73,112	71,359	72,723
Collection of tolls on roads and ferries	4,325	6,208	8,819	7,757	8,010
Survey of land	5,236	9,774	14,030	13,337	16,449
Refunds	9,501	16,931	13,824	8,557	16,001
Pensions and gratuities	7,216	802	1,044	1,063	4,848
TOTAL	2,65,877	2,89,790	3,01,124	2,97,201	2,98,963
PUBLIC SAFETY—					
Fire	784	1,089	840	687	1,376
Lighting	1,20,848	1,27,705	1,27,022	1,37,871	1,54,040
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	1,767	1,744	2,004	2,361	2,010
TOTAL	1,23,399	1,30,538	1,29,866	1,40,919	1,57,426
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,20,684	2,14,112	1,42,527	1,09,998	1,58,169
Establishment, repairs, etc.	1,37,392	1,51,152	1,67,187	1,84,096	1,81,430
Drainage—					
Capital outlay	27,381	20,939	26,539	31,245	35,865
Establishment, repairs, etc.	30,108	35,734	33,690	35,902	38,375
Conservancy	9,49,534	9,76,343	8,91,794	7,81,451	7,93,184
Hospitals and dispensaries	3,39,160	3,50,108	3,64,425	3,59,432	3,89,906
Plague charges	..	..	..	1,56,453	1,25,062
Vaccination	21,655	17,724	17,945	18,993	18,795
Markets and slaughter-houses	12,839	12,540	11,251	11,415	12,590
Pounds	198	274	241	253	274
Dâk bungalows and serais	18,963	19,997	20,314	19,955	21,187
Arboriculture, gardens, etc.	7,475	5,845	5,522	6,281	7,224
Veterinary charges	..	12	..	..	..
Registration of births and deaths	14,582	14,545	15,047	15,345	15,932
Public Works—					
Establishment	38,061	37,261	39,417	39,749	41,043
Buildings	2,20,843	2,39,971	2,11,125	1,72,818	3,21,781
Roads	3,10,694	3,56,708	3,53,825	3,48,753	3,78,899
Stores	3,930	5,893	3,234	5,448	4,082
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	23,53,499	24,59,158	23,04,083	22,97,587	25,43,798
PUBLIC INSTRUCTION—					
Schools and colleges	2,27,525	2,34,270	2,37,530	2,42,927	2,57,886
Contributions	1,23,496	1,26,461	1,28,686	1,24,118	1,21,631
Libraries, museums, menageries, etc.	39,202	38,131	32,806	34,340	33,924
TOTAL	3,90,223	3,98,862	3,99,022	4,01,385	4,13,441
CONTRIBUTIONS FOR GENERAL PURPOSES	36,183	85,187	26,376	26,099	19,034
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,387	5,308	4,894	5,513	1,813
Interest due on account of year of report	80,292	85,503	93,337	96,843	1,07,009
Discount	88	..	..	..	..
Actual cost of works done for private individuals	14,216	25,856	27,607	12,861	13,143
Miscellaneous charges	1,31,911	88,151	1,58,220	1,47,865	1,25,554
TOTAL	2,30,894	2,02,818	2,84,058	2,63,082	2,47,519
TOTAL EXPENDITURE	34,00,075	35,66,353	34,44,529	34,26,273	36,80,181
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	30,136	8,478	..	28,786	70,915
In Savings Bank	173	..	3,595	12,000	..
Payments to sinking fund	11,432	2,489	13,108	12,943	15,637
Repayment of loans	82,148	1,06,035	1,01,772	1,06,954	1,21,532
Advances—					
Permanent	1,130	1,399	1,496	1,038	1,183
Other	88,203	1,15,298	1,19,173	3,37,063	2,60,926
Deposits	1,98,990	2,12,058	2,23,005	2,34,171	2,38,673
TOTAL EXTRAORDINARY AND DEBT	4,12,212	4,55,757	4,62,149	7,32,955	7,08,866
TOTAL DISBURSEMENTS	38,12,287	40,22,110	39,06,678	41,59,228	43,89,047
CLOSING BALANCE	9,66,688	12,20,516	14,65,349	14,90,178	14,62,402
NET AMOUNT OF DEBT	19,92,535	21,75,679	24,46,803	23,80,054	23,04,165

No. 3—M

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY of MADRAS,** *in the official years 1903-04 to 1907-08*

HEADS OF EXPENDITURE	1903–04	1904–05	1905–06	1906–07	1907–08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	32,849	35,113	38,836	45,902	41,678
Collection of taxes	57,898	59,544	63,892	61,559	62,579
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	936	936	1,525	2,518	3,615
Refunds	7,074	4,935	46,972	48,618	21,022
Pensions and gratuities	14,128	13,916	22,335	21,411	21,025
TOTAL	1,12,885	1,14,444	1,73,560	1,80,008	1,49,919
PUBLIC SAFETY—					
Fire	9,339	8,049	7,379	7,173	7,580
Lighting	66,916	74,465	73,498	67,495	62,908
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	1,305	732	1,441	670	811
TOTAL	77,560	83,246	82,318	75,248	71,299
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	13,847	13,697	16,325	8,126	19,029
Establishment, repairs, etc.	79,932	89,282	1,12,720	65,371	70,179
Drainage—					
Capital outlay	1,57,083	5,86,763	7,75,006	1,84,398	59,188
Establishment, repairs, etc.	1,92,871	1,84,150	1,84,876	1,50,961	2,19,124
Conservancy	3,17,928	3,45,546	5,66,384	3,92,847	2,95,719
Hospitals and dispensaries	49,819	58,009	59,064	56,394	72,445
Plague charges	..	..	..	50,108	32,778
Vaccination	11,186	14,069	12,645	11,024	11,507
Markets and slaughter-houses	30,905	22,529	11,456	11,713	28,489
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	17,374	26,867	21,517	16,440	15,775
Veterinary charges	..	..	..	..	..
Registration of births and deaths	8,582	9,113	9,210	9,266	9,302
Public Works—					
Establishment	34,226	46,138	64,285	55,369	67,156
Buildings	5,224	4,045	8,472	5,073	11,932
Roads	1,11,248	2,64,880	1,83,606	1,71,201	2,15,112
Stores	3,009	33,720	19,154	7,460	12,171
Miscellaneous works	131	402	5	21	417
TOTAL PUBLIC HEALTH AND CONVENIENCE	10,33,365	16,99,210	20,44,725	11,95,572	11,40,323
PUBLIC INSTRUCTION—					
Schools and colleges	711	529	970	1,422	7,489
Contributions	14,011	6,544	22,306	46,145	33,251
Libraries, museums, menageries, etc.	6,662	6,686	6,358	7,021	9,514
TOTAL	21,384	13,759	29,634	54,588	50,254
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	11,632	13,150	9,615	9,129	15,192
Interest due on account of year of report	2,26,696	2,50,702	2,54,705	2,44,539	2,82,914
Discount	6,280	..	1,165	1,838	..
Actual cost of works done for private individuals	26,103	16,053	12,473	9,180	9,746
Miscellaneous charges	15,629	25,076	19,145	37,204	22,439
TOTAL	2,86,340	3,04,981	2,97,103	3,01,890	3,30,291
TOTAL EXPENDITURE	15,81,534	22,65,640	26,77,340	18,57,306	17,92,086
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	99,700	1,01,900	1,00,900	1,18,200	1,19,900
Repayment of loans	..	..	..	40,275	12,899
Advances—					
Permanent	200	..	..	200	125
Other	6,915	11,825	15,761	2,770	17,205
Deposits	7,35,027	3,08,922	4,02,245	4,38,917	3,92,991
TOTAL EXTRAORDINARY AND DEBT	8,41,842	4,22,647	5,18,906	6,00,362	5,43,120
TOTAL DISBURSEMENTS	24,23,376	26,88,287	31,96,246	24,57,668	23,35,206
CLOSING BALANCE	19,09,282	13,76,199	15,50,727	19,67,692	27,27,825
NET AMOUNT OF DEBT	44,13,894	43,21,413	49,98,547	49,35,316	47,86,781

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1903-04 to 1907-08*

Heads of Expenditure	1903-04	1904-05	1905-06	1906-07	1907-08
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,027	1,152	1,127	1,354	1,078
Collection of taxes	774	774	795	802	798
Collection of tolls on roads and ferries	580	486	38	..	..
Survey of land	100	..	..	..	2
Refunds	12	53	4	97	45
Pensions and gratuities	..	..	..	..	..
TOTAL	2,493	2,465	1,964	2,253	1,923
PUBLIC SAFETY—					
Fire	..	..	..	..	..
Lighting	691	908	1,185	1,159	1,267
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	1	..	..	50	2
TOTAL	692	908	1,185	1,209	1,269
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	600	..	..	794	1,829
Establishment, repairs, etc.	361	217	605	411	210
Drainage—					
Capital outlay	2,116	367	1,288	556	353
Establishment, repairs, etc.	..	..	110	58	..
Conservancy	7,307	7,211	6,965	6,801	6,614
Hospitals and dispensaries	8,673	7,931	7,818	6,004	8,289
Plague charges	3,688	206	287	208	473
Vaccination	348	598	603	574	602
Markets and slaughter houses	..	55	100	17	5,686
Pounds	72	480	484	482	492
Dâk bungalows and serais	..	..	..	..	..
Arboriculture gardens, etc.	..	..	17	..	..
Veterinary charges	..	..	..	..	..
Registration of births and deaths	..	..	..	..	..
Public Works—					
Establishment	..	..	..	..	..
Buildings	16	..	45	97	383
Roads	1,625	3,159	2,540	2,106	4,065
Stores	74	44	31	34	104
TOTAL PUBLIC HEALTH AND CONVENIENCE	24,880	20,268	20,893	18,142	29,400
PUBLIC INSTRUCTION—					
Schools and colleges	1,978	2,001	1,901	1,718	1,795
Contributions	810	710	652	552	552
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	2,788	2,711	2,553	2,270	2,347
CONTRIBUTIONS FOR GENERAL PURPOSES	..	..	..	111	25
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	120	80	40	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	681	505	682	481	659
TOTAL	801	585	722	481	659
TOTAL EXPENDITURE	31,654	26,937	27,317	24,466	35,623
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,000	1,000	1,000	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	25	..	..	134
Deposits	..	..	..	..	..
TOTAL EXTRAORDINARY AND DEBT	1,000	1,025	1,000	..	134
TOTAL DISBURSEMENTS	32,654	27,962	28,317	24,466	35,757
CLOSING BALANCE	11,324	12,577	11,708	15,424	24,652
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

MUNICIPALITIES

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1903–04 to 1907–08

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1903–04	1904–05	1905–06	1906–07	1907–08	1903–04	1904–05	1905–06	1906–07	1907–08
	BURMA											
1	Rangoon . .	218,602	24,02,138	25,01,565	26,08,452	30,03,564	34,99,092	43,98,282	37,50,235	30,98,209	35,15,440	36,24,664
2	Mandalay . .	166,154	6,70,760	6,62,838	10,78,377	7,60,634	8,97,193	10,74,906	9,08,335	9,88,838	9,47,938	8,63,029
3	Moulmein . .	56,194	3,08,605	2,56,254	3,02,416	3,12,154	3,87,390	5,88,737	4,12,228	3,23,500	3,06,865	3,62,720
4	Akyab .	31,687	1,22,056	1,27,582	1,43,205	1,67,032	1,51,282	1,21,436	1,26,471	1,50,132	1,89,926	3,78,396
5	Bassein . .	31,372	1,43,267	1,59,483	1,71,292	1,82,181	1,90,473	1,51,897	1,48,628	1,72,512	1,70,820	1,80,465
6	Prome . .	27,375	1,47,564	1,47,090	1,49,300	1,69,702	1,51,626	2,31,017	1,52,500	1,37,996	1,56,602	1,60,140
7	Henzada . .	24,756	86,229	84,572	91,746	98,381	1,21,079	1,07,569	88,033	86,101	1,90,722	1,16,033
	EASTERN BENGAL AND ASSAM											
1	Dacca . .	90,542	1,88,148	1,92,305	1,98,641	1,98,153	3,88,741	1,74,266	1,89,640	1,97,774	2,17,342	2,87,657
2	Naraingani .	24,472	73,649	75,681	74,526	77,125	84,897	69,391	73,740	67,787	87,960	1,98,552
3	Serajgunj . .	23,114	20,248	20,932	20,309	21,272	22,999	19,200	19,804	19,657	22,045	26,532
4	Chittagong .	22,140	59,912	60,462	82,235	79,843	91,197	55,421	56,935	61,503	88,385	78,059
5	Rampore-Bauleah	21,589	46,998	37,648	38,074	36,737	40,431	50,366	38,844	34,408	38,085	35,593
	BENGAL											
1	Calcutta . .	807,358	65,02,162	71,49,252	70,50,119	73,68,451	79,17,636	95,23,412	80,11,826	81,70,701	85,45,691	90,18,821
2	Howrah . .	157,594	6,07,567	6,13,369	6,28,159	6,27,900	7,97,177	6,09,607	8,42,921	6,34,734	7,68,925	8,68,888
3	Patna . .	153,739	1,84,698	2,09,248	2,12,694	1,89,948	1,95,140	1,74,266	1,73,503	1,86,016	1,86,596	1,94,591
4	Bhágalpur . .	75,764	1,14,658	1,61,665	1,67,145	1,41,532	1,93,562	1,12,282	1,19,129	1,14,213	1,22,573	2,07,937
5	Gaya . .	71,288	1,06,896	1,11,238	1,10,140	1,41,232	1,36,970	1,05,571	1,01,169	94,528	1,37,271	1,27,348
6	Darbhanga .	66,244	51,402	51,867	53,656	57,596	69,781	38,413	46,423	55,728	56,035	71,742
7	Monghyr . .	50,133	71,795	62,836	56,966	61,221	63,711	67,955	60,862	61,738	62,523	67,756
8	Cuttack . .	46,555	49,248	53,601	57,143	58,040	56,107	52,189	54,132	56,143	57,346	54,254
9	Arrah . .	46,170	53,581	49,769	56,848	62,806	56,612	48,036	53,139	51,517	57,658	53,675
10	Chápra . .	45,901	56,784	63,091	63,004	62,748	62,410	50,096	49,972	81,450	69,845	63,660
11	Muzaffarpur .	45,617	71,447	76,632	67,089	78,908	88,741	82,648	73,178	70,577	81,020	85,795
12	Bihár . .	45,063	31,900	34,999	30,501	31,185	33,112	30,974	32,926	33,827	32,305	32,944
13	Serampore . .	44,451	60,455	62,528	90,718	67,763	65,899	52,828	63,562	67,536	67,748	75,265
14	Cossipore-Chitpore	40,781	1,57,309	1,59,448	1,74,219	1,88,219	2,04,864	1,65,120	1,78,930	1,76,501	2,09,415	2,39,210
15	Bardwan . .	38,691	1,17,233	1,17,849	1,16,715	1,15,552	1,16,999	1,09,969	1,14,705	1,12,958	1,16,594	1,17,618
16	Midnapur . .	33,138	63,389	74,508	69,738	74,882	74,318	63,630	67,715	70,983	75,144	75,495
17	Mániktala . .	32,417	85,504	82,879	95,600	1,22,299	1,02,926	73,974	87,514	84,969	1,74,720	1,22,687
18	Puri . . .	30,857	57,635	56,959	62,704	64,063	1,36,888	47,262	57,697	66,843	61,493	73,859
19	Hooghly and Chinsurah . .	29,383	58,150	62,742	57,097	61,063	56,071	53,257	57,354	60,013	58,978	56,460
20	Garden Reach .	28,305	55,587	56,703	61,570	73,527	67,044	55,668	57,789	55,068	73,729	69,759
21	Santipore . .	26,898	28,418	40,937	40,214	47,560	43,646	26,165	34,765	39,101	43,937	49,822
22	South Suburban (Calcutta) .	26,365	23,576	24,077	25,361	29,985	36,658	51,663	23,708	24,837	30,132	32,538
23	Barnagore . .	25,432	42,045	54,454	41,276	42,100	56,727	48,611	41,766	38,198	41,821	41,652
24	Betia . .	24,696	21,071	20,272	23,259	24,090	24,594	16,083	23,506	24,427	25,469	25,298
25	Krishnagarh .	24,547	47,121	49,419	41,651	48,631	48,317	39,916	43,695	49,402	46,852	48,479
26	Berhampore .	24,397	59,898	65,585	62,849	82,508	92,235	71,473	57,830	66,816	86,662	87,177
27	Naihátí . .	23,753	13,264	13,255	16,557	16,752	17,007	11,280	13,540	11,846	13,=39	13,845
28	Sasseram . .	23,644	16,803	16,168	17,920	21,465	18,609	15,974	18,644	18,711	18,457	17,821
29	Ranchi . .	23,117	32,692	39,241	40,430	50,034	58,661	31,649	34,188	39,698	40,270	71,038
30	Dinapore-Nizamat	22,858	22,233	19,573	25,980	28,424	22,175	20,062	15,468	17,310	21,372	24,735
31	Bhatpara . .	21,540	22,761	28,681	31,479	38,024	35,751	31,512	20,020	37,294	37,930	30,408
32	Hajeepore . .	21,398	12,105	13,625	13,302	15,545	15,496	14,605	11,287	12,919	15,397	17,841
33	Balasore . .	20,965	17,415	20,832	18,727	23,689	29,986	16,358	19,236	19,490	25,229	21,399
34	Bankura . .	20,666	16,699	16,721	17,006	18,811	20,032	14,291	16,862	16,101	20,509	20,699

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1903–04 to 1907–08—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1903–04	1904–05	1905–06	1906–07	1907–08	1903–04	1904–05	1905–06	1906–07	1907–08
	U. P. of AGRA and OUDH											
1	Lucknow	240,649	5,29,465	9,31,401	5,91,933	6,77,915	6,33,564	5,20,622	6,10,584	8,19,356	7,63,528	8,73,949
2	Benares	204,373	4,70,877	5,28,006	4,86,805	5,51,395	5,46,370	6,23,416	6,30,122	4,92,943	5,08,472	5,96,750
3	Cawnpore	172,674	5,26,377	5,81,775	6,21,641	6,34,763	6,72,106	7,92,770	10,14,213	7,82,411	6,27,413	5,93,260
4	Agra	165,981	4,43,000	5,44,733	5,93,745	5,14,596	5,22,580	3,95,943	4,92,463	5,80,297	6,93,224	5,65,266
5	Allahabad	159,545	4,50,558	4,98,317	5,46,269	5,45,353	5,13,230	3,98,864	4,56,452	4,61,892	4,76,874	4,94,137
6	Bareli	117,389	1,91,324	2,01,439	2,22,243	2,31,181	2,47,200	2,16,300	2,47,143	2,03,324	2,14,349	2,43,735
7	Mirzapur	79,862	82,696	92,528	98,653	1,24,280	1,07,103	67,061	1,06,502	2,65,598	1,78,965	1,41,681
8	Meerut	78,740	2,18,259	2,61,869	2,72,463	2,93,633	2,73,187	2,18,086	2,20,459	2,25,535	2,53,766	2,63,797
9	Moradabad	75,128	1,09,060	1,13,404	1,16,222	1,17,302	1,20,644	1,14,395	1,02,087	1,07,125	1,44,417	1,29,088
10	Shahjahánpur	73,544	1,21,552	1,23,811	1,16,289	1,24,948	1,31,567	1,24,794	1,20,700	1,18,683	1,21,049	1,22,788
11	Koil (Aligarh)	70,434	95,291	1,02,649	1,09,256	1,09,036	1,12,313	98,439	90,747	89,772	81,392	1,18,299
12	Fyzabad	68,988	87,615	1,02,242	1,12,014	1,13,472	98,300	81,570	80,168	1,22,393	1,52,445	1,38,858
13	Saharanpur	66,254	92,175	93,379	1,04,329	1,01,204	1,17,768	75,731	90,899	75,864	79,140	93,321
14	Gorakhpur	63,377	72,214	87,455	83,833	95,030	84,347	76,633	77,507	81,946	80,765	80,114
15	Fategarh and Farukhabad	63,278	70,036	78,759	67,789	80,758	94,325	92,291	81,818	86,898	86,138	89,676
16	Muttra	57,114	89,121	78,345	75,728	73,079	74,461	81,021	73,416	68,085	68,910	79,903
17	Jhánsi	47,881	72,585	85,240	91,285	89,777	88,444	67,330	85,069	84,223	80,176	78,166
18	Jaunpur	42,771	58,472	59,910	56,248	55,650	54,088	56,111	55,036	59,052	60,321	53,931
19	Háthras	42,578	65,825	56,444	51,480	57,090	61,668	54,316	59,791	54,566	46,540	49,793
20	Etáwah	42,570	54,950	59,286	64,497	60,791	63,135	58,161	53,097	56,301	61,594	57,438
21	Amroha	40,077	31,949	35,297	38,122	33,326	32,370	34,088	35,223	34,116	34,367	35,343
22	Sambhal	39,713	29,742	32,838	33,824	35,301	32,470	28,728	27,786	31,620	31,970	43,966
23	Ghazipur	39,429	45,082	43,079	54,083	47,181	51,952	45,804	40,848	39,749	46,475	52,231
24	Budaun	39,031	57,151	62,604	58,694	63,832	62,484	55,819	72,422	59,603	60,239	60,612
25	Pilibit	33,490	71,036	72,247	68,689	66,574	76,461	69,630	79,441	75,780	65,576	82,022
26	Khúria	29,277	38,227	42,635	40,898	39,067	39,341	40,310	36,926	32,174	30,059	35,572
27	Bahraich	27,304	32,443	8,587	32,874	34,672	39,967	33,569	28,230	35,344	34,017	33,387
28	Chandausi	25,711	32,766	31,284	41,196	45,044	63,599	32,835	30,845	88,871	1,32,876	43,261
29	Hardwár Union	25,597	71,205	81,242	75,965	76,240	93,464	1,23,900	59,756	60,139	62,869	60,462
30	Dehra	24,039	48,927	56,568	60,190	69,487	66,241	52,263	55,336	72,855	56,685	90,862
31	Muzaffarnagar	23,444	34,705	40,002	48,835	39,026	39,807	45,659	33,816	39,847	32,679	37,344
32	Brindaban	22,717	25,826	24,142	23,102	22,814	24,449	28,007	25,088	23,601	20,578	24,821
33	Banda	22,565	28,428	31,436	30,798	33,254	33,421	25,072	28,172	33,778	30,647	31,697
34	Nagina	21,412	18,074	18,787	23,205	39,580	23,030	17,337	18,698	19,704	41,897	59,753
35	Deoband	20,167	37,388	22,672	27,289	23,366	23,245	17,527	17,167	23,885	32,165	43,280
36	Shahabad	20,036	16,608	16,583	16,047	16,874	21,196	16,668	17,695	14,838	16,925	16,782
	AJMER-MERWARA											
1	Ajmer	73,839	2,07,752	2,23,254	2,27,993	2,08,421	2,16,186	1,67,356	1,65,395	2,02,757	1,93,147	2,58,713
2	Beáwar	21,928	70,667	76,465	61,016	47,258	48,634	64,216	66,332	62,479	41,532	46,267
	PANJAB											
1	Delhi	208,575	6,32,938	5,72,932	5,82,465	6,39,422	6,52,257	5,30,421	5,92,781	6,69,672	6,83,628	7,00,245
2	Lahore	186,884	5,99,893	6,56,064	6,85,016	6,91,323	7,21,167	5,46,838	7,04,769	6,74,756	6,32,241	6,31,698
3	Amritsar	162,429	6,18,871	6,81,512	5,92,649	5,34,538	5,57,841	11,40,650	7,73,300	6,55,897	5,31,762	5,46,430

MUNICIPALITIES

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1903-04 to 1907-08—concluded

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1903-04	1904-05	1905-06	1906-07	1907-08	1903-04	1904-05	1905-06	1906-07	1907-08
	PANJAB —*continued*											
4	Rawalpindi .	87,688	1,83,412	2,31,887	2,21,437	1,82,269	2,09,152	2,05,930	1,84,000	2,05,194	3,05,660	2,16,404
5	Mooltan . .	87,394	1,89,014	2,10,846	1,73,835	1,90,157	2,25,300	1,80,921	1,87,443	2,80,124	2,19,627	2,28,591
6	Siálkot . .	57,956	1,00,446	1,39,580	1,12,810	1,49,880	1,70,816	1,04,823	1,30,872	1,21,675	1,54,035	1,64,446
7	Jalandhar . .	54,455	84,320	85,013	74,261	67,582	64,992	86,010	79,051	67,869	85,288	74,499
8	Ludhiána . .	48,649	1,18,563	1,20,006	1,19,014	1,82,365	1,20,003	1,01,333	1,20,684	87,337	2,41,551	2,82,798
9	Bhiwáni . .	35,917	49,476	52,327	51,663	40,872	54,843	47,690	49,040	51,973	49,405	52,322
10	Gujránwála .	28,356	82,950	89,324	63,119	89,544	82,281	67,203	93,268	72,761	83,695	84,037
11	Batála . .	27,365	37,944	39,505	40,853	44,318	53,522	38,500	37,051	43,362	46,301	50,909
12	Rewári . .	27,295	48,762	54,227	38,387	30,943	52,752	56,352	53,966	39,863	36,510	40,736
13	Pánipat . .	26,914	27,438	28,022	31,140	30,791	34,328	28,025	29,728	29,567	29,160	29,781
14	Ambála . .	26,744	61,278	67,967	72,853	77,753	74,175	70,748	85,611	86,498	69,359	71,029
15	Ferozopur . .	23,475	6,595	6,626	61,990	62,859	87,998	7,725	7,525	84,767	52,192	58,429
16	Jhang . .	23,198	49,715	39,379	35,466	47,203	50,546	50,184	51,730	34,713	48,075	54,013
17	Karnál . .	22,703	33,807	35,286	32,991	33,494	41,844	33,467	32,865	34,952	29,388	31,049
18	Kasúr . .	22,022	60,447	75,239	47,029	66,915	59,621	54,483	70,313	57,718	52,762	69,851
19	Dera Ghazi Khan	21,016	79,509	66,683	71,931	58,884	71,092	56,726	60,207	51,270	52,361	47,848
20	Rohtak . .	20,323	24,972	20,280	19,551	23,271	25,243	23,565	21,786	15,639	25,175	29,856
	N.-W FRONTIER PROVINCE											
	Peshawar . .	95,147	2,83,437	3,05,850	2,83,106	2,67,057	2,68,702	2,94,353	2,90,729	3,00,541	2,80,106	2,39,470
2	Dera Ismail Khan	24,486	55,473	72,255	73,504	74,371	78,909	55,772	69,666	67,965	58,251	63,567
	BOMBAY											
1	Bombay . .	776,006	84,82,626	93,36,112	90,92,539	93,64,288	95,75,706	85,95,188	87,35,547	96,18,126	95,19,585	1,02,30,048
2	Ahmedabad .	180,673	4,79,995	5,07,888	5,49,750	5,59,886	6,54,212	7,35,008	7,21,284	7,19,742	5,39,113	5,34,334
3	Surat . .	119,306	3,61,490	3,60,577	3,53,216	3,82,933	4,14,753	2,87,199	3,55,405	3,15,128	3,08,455	3,37,710
4	Karáchi . .	116,663	14,37,809	19,11,053	18,45,980	11,33,462	12,00,970	13,11,242	17,54,964	20,09,050	8,89,699	11,27,462
5	Poona . .	111,385	3,37,203	3,75,085	4,12,731	3,30,681	3,43,545	2,68,348	6,16,926	3,67,471	3,71,476	3,74,289
6	Sholapur . .	74,521	1,99,291	1,72,366	1,77,915	1,82,083	1,87,271	1,56,495	1,79,258	1,94,504	1,66,593	1,76,707
7	Hyderabad .	69,378	2,26,019	2,82,867	2,24,489	3,27,321	4,17,132	1,70,807	1,93,685	1,95,932	2,11,992	2,61,877
8	Hubli . .	60,212	1,51,110	1,78,373	1,64,193	1,30,332	1,63,063	1,27,492	1,36,036	1,31,592	1,17,451	1,86,779
9	Shikárpur . .	49,491	1,23,498	1,32,631	1,63,185	1,72,875	1,77,028	1,17,614	1,11,873	1,53,024	1,27,069	1,57,838
10	Broach . .	42,896	98,697	1,06,997	1,11,428	90,251	91,655	86,219	93,527	1,06,973	97,496	75,802
11	Ahmadnagar .	35,802	77,255	66,795	83,367	86,154	1,05,982	92,292	67,410	69,336	83,193	87,458
12	Sukkur . .	31,316	1,75,765	2,21,106	2,16,386	1,95,896	2,19,865	1,49,750	1,64,745	1,81,986	1,43,938	1,41,434
13	Dharwar . .	31,280	51,223	49,672	47,307	48,896	47,948	46,164	45,905	47,208	47,597	41,211
14	Nadiád . .	31,048	51,236	12,855	59,019	55,956	59,145	46,677	59,567	53,215	46,736	56,334
15	Gadag-Betigeri .	30,653	46,532	47,209	48,238	41,643	53,812	38,992	43,682	49,218	48,940	47,865
16	Belgaum . .	26,237	50,616	53,896	55,589	57,103	54,133	48,333	55,339	55,749	53,205	55,517
17	Dhulia . .	24,726	71,251	78,566	88,766	106,149	87,992	61,696	67,944	74,686	84,874	81,764
18	Barsi . .	24,124	51,116	53,573	70,681	50,687	50,838	43,407	51,351	54,763	56,714	56,994
19	Bijapur . .	23,811	29,295	40,264	44,203	35,538	38,358	40,189	44,770	34,450	38,738	36,907
20	Satara . .	22,113	53,242	53,028	56,572	51,118	58,220	41,307	41,580	41,152	40,787	42,383
21	Násik . .	21,490	72,865	70,745	77,986	79,931	68,563	55,402	61,420	64,026	63,523	63,515
22	Pandharpur .	21,024	87,608	1,04,583	92,150	99,029	93,330	73,825	73,317	1,11,617	1,04,468	1,12,225
23	Dhra . .	20,847	18,597	19,421	22,347	21,393	22,305	16,044	18,264	26,959	23,127	23,316
24	Bandra . .	20,846	1,00,150	24,534	1,32,129	1,20,703	1,28,926	99,534	1,21,750	1,37,068	1,02,371	1,22,168

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE in rupees in the official years 1903-04 to 1907-08—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1903-04	1904-05	1905-06	1906-07	1907-08	1903-04	1904-05	1905-06	1906-07	1907-08
	CENTRAL PROVINCES AND BERAR											
1	Nagpur . .	127,734	3,89,613	4,16,659	4,03,114	4,49,458	4,15,446	3,92,866	3,83,892	3,85,721	3,86,141	5,06,940
2	Jubbulpore .	77,159	2,74,257	2,02,920	2,36,015	2,43,371	2,63,545	2,00,779	1,52,965	1,73,036	1,84,422	5,10,954
3	Amráoti . .	34,216	52,705	55,446	61,904	59,963	65,408	71,984	47,050	57,955	83,236	64,716
4	Burhánpur .	33,341	60,165	51,259	60,081	71,269	63,917	45,352	41,046	43,921	69,835	57,521
5	Saugor . .	31,412	73,340	68,593	67,682	76,167	76,610	72,221	55,174	69,694	74,182	69,886
6	Raipur . .	30,067	89,020	80,927	93,345	91,786	93,776	82,709	72,663	78,397	80,229	99,952
7	Akola . .	29,289	61,721	60,294	64,205	99,335	59,570	43,663	57,327	68,601	78,579	63,681
8	Ellichpur . .	26,082	14,669	22,134	24,939	20,256	20,647	24,171	27,142	24,299	20,073	29,021
	MADRAS											
1	Madras . .	509,346	16,10,802	16,93,675	20,43,097	21,74,847	25,63,882	15,81,534	22,65,640	26,77,340	18,57,306	17,92,086
2	Madura . .	105,984	2,32,360	2,20,081	2,35,037	2,46,414	2,79,740	2,18,127	2,36,150	2,13,375	2,20,474	2,85,307
3	Trichinopoly .	102,365	1,91,611	1,81,150	1,93,086	2,21,332	2,24,530	1,91,491	1,84,942	1,84,145	1,93,663	1,94,181
4	Calicut . .	76,868	83,000	89,252	87,143	85,127	88,672	81,172	80,832	85,620	97,088	1,16,962
5	Salem . .	70,621	89,877	1,01,561	97,064	87,309	1,07,120	99,510	98,516	92,222	91,552	1,02,586
6	Kumbakónam .	59,673	91,395	1,03,952	1,00,611	1,04,732	1,12,757	81,463	92,195	1,17,365	1,01,090	1,06,965
7	Tanjore . .	57,870	1,02,789	1,20,522	1,13,533	1,19,404	1,18,024	95,963	1,14,325	1,18,772	1,14,662	1,17,153
8	Negapatam .	57,190	76,168	88,525	84,844	92,248	89,416	74,602	83,491	89,840	98,481	1,08,304
9	Coimbatore .	53,080	76,390	1,52,818	63,645	83,319	77,761	79,033	91,624	67,047	73,639	1,16,695
10	Cuddalore . .	52,216	59,275	62,481	63,888	78,424	66,977	57,540	56,088	58,143	64,754	78,685
11	Bellary . .	51,736	1,16,835	1,15,170	1,38,591	78,068	1,04,627	89,981	1,13,870	89,502	81,594	1,20,447
12	Cocanada . .	48,096	1,13,307	1,00,569	1,10,220	1,09,962	1,08,465	1,39,229	89,319	1,01,569	1,01,048	1,10,380
13	Conjeeveram .	46,164	59,236	64,849	62,258	65,886	65,430	54,102	61,393	56,468	63,488	66,492
14	Pálghat . .	44,177	80,015	80,178	77,525	78,965	94,511	79,902	76,459	74,992	74,450	75,731
15	Mangalore . .	44,108	66,408	52,516	71,682	72,000	66,270	63,020	76,486	75,511	59,531	68,160
16	Vellore . .	43,537	72,500	64,084	62,492	67,902	83,968	65,614	59,113	56,884	86,459	1,61,319
17	Vizagapatam .	40,892	93,638	82,140	73,561	70,922	77,799	89,499	75,215	60,973	75,947	59,776
18	Tinnevelly . .	40,469	52,692	62,964	62,185	64,050	61,785	59,709	60,841	61,913	65,463	46,995
19	Palamcottah .	39,545	45,396	50,230	49,732	50,220	49,918	46,935	51,779	51,155	50,690	49,084
20	Masulipatam .	39,507	62,297	71,627	69,587	72,987	65,798	56,533	68,715	77,867	70,318	76,805
21	Rajahmundry .	36,408	48,486	52,228	53,698	61,644	67,712	52,812	53,808	55,850	60,986	66,553
22	Vizianagram .	36,135	38,536	38,469	46,527	44,648	56,163	41,132	38,648	43,029	[41,616	42,448
23	Ellore . .	33,521	48,266	47,466	51,599	48,448	49,292	48,676	48,626	45,546	44,490	49,167
24	Nellore . .	32,040	55,351	74,724	51,153	69,631	70,760	51,201	70,054	57,406	59,093	60,925
25	Guntúr . .	30,833	1,58,338	71,458	74,497	84,827	85,032	1,55,378	1,09,486	1,16,667	66,403	1,00,609
26	Adóni . .	30,416	56,656	79,034	47,687	43,785	50,342	49,830	67,341	42,315	51,494	52,990
27	Tuticorin . .	28,048	54,697	62,344	56,886	64,731	64,040	61,005	1,11,751	64,370	55,873	56,383
28	Tellicherry . .	27,883	50,887	50,373	53,937	65,493	83,023	51,018	55,295	51,427	67,370	62,243
29	Srivilliputur .	26,382	19,188	20,835	19,722	18,512	20,296	17,067	24,744	18,896	20,471	19,188
30	Cannanore . .	26,354	37,617	38,968	37,311	36,544	36,825	36,559	37,753	36,750	35,906	37,737
31	Berhampore .	25,729	31,761	33,586	37,429	38,769	40,284	30,170	32,135	33,431	34,067	43,616
32	Karnul . .	25,376	56,655	60,711	56,963	58,728	60,609	51,538	61,544	55,795	64,652	52,984
33	Dindigul . .	25,182	43,027	72,862	46,803	58,690	55,367	42,677	58,654	54,475	44,045	47,606
34	Máyavaram .	24,276	43,206	46,940	46,089	49,576	51,086	42,341	46,599	47,648	47,682	47,327
35	Bezváda . .	24,224	48,401	65,473	63,034	63,093	82,863	48,461	39,506	51,292	62,404	39,539
36	Srírangam .	23,039	33,761	34,415	34,686	33,508	36,203	35,104	33,198	34,668	29,270	31,815
37	Gudiyattam .	21,335	21,221	21,496	20,739	25,914	26,490	21,350	19,506	24,504	36,654	28,127
38	Mannárgudi .	20,449	29,159	28,318	28,098	29,840	35,174	29,454	30,328	31,245	26,476	31,215

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 44 TO 52]

(Compiled from annual reports on District and Local Boards supplied by local Governments and Administrations)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. They are at work under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Eastern Bengal and Assam, Bengal, and Madras there are also Union Committees or *Panchayets*. There are in India 196 District Boards and 513 Local Boards subordinate to them. There are also 443 Union Committees, 384 in Madras, 50 in Bengal, and 9 in Eastern Bengal and Assam. The population of the tracts over which the Boards have jurisdiction was nearly 201 millions in 1907-08, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 15,994 in 1907-08, of whom 5,318, being 34 per cent, were elected. The others were nominated or *ex-officio* members (8,848 of the former and 1,828 of the latter), and of these the largest numbers, in proportion to the total number of members, are on the Madras and North-West Frontier Province Boards, the former being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 318 out of a total membership for District and Local Boards of 5,507. In the North-West Frontier Province there was no elected member owing to the abolition, in 1903-04, of the elective system of appointing members in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

Central Provinces (including Berar)	73·6
United Provinces of Agra and Oudh	69·6
Bombay	44·6
Eastern Bengal and Assam	41·1
Panjab	40·1
Bengal	32·9
Madras	5·8

The average for all these provinces is 44 per cent.

The Boards are practically manned by natives who constitute 92 per cent of the whole, numbering 14,768 as compared with only 1,226 Europeans and Eurasians. Twenty-four per cent of the total number of members of all Boards were Government officials.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1907-08 amounted to R471 lakhs against R450 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was about R2,40,000. The 19 Local Boards in Assam (where there are no District Boards) had an average income of R76,000. The Union Committees of Bengal and Eastern Bengal and Assam had an average income of R451 each, and the Union *Panchayets* of Madras had an average income of R2,013. The total income of R431 lakhs in 1905-06 represents a large advance on the R359 lakhs of the previous year. This is due mainly to the provision of a sum of R56½ lakhs, roughly equivalent to 25 per cent of the receipts of District and Local Boards from cesses levied on land, which was provided by the Imperial Government in the form of provincial contributions through the Local Governments. The object of these grants was to enable the Boards to provide more efficiently for local needs and especially for the improvement of road communications. As a result the total amount received by Local

LOCAL BOARDS—*continued*

Boards of all kinds from provincial revenues rose from R49 to 95 lakhs or from 13 to 21 per cent of their total income. Of the total increase of 21 lakhs in 1907-08 over the figures for the previous year, contributions from provincial revenues account for nearly 12 lakhs or 57 per cent. It is noticeable that District Boards were relieved of considerable amounts by the imperialization of the district post charges in Eastern Bengal and Assam, the Panjab, the Central Provinces, and Coorg, with effect from the 1st April 1906.

The most important item of revenue is provincial rates, which represent a proportion varying from 44 per cent in Eastern Bengal and Assam to 52 per cent in the Panjab of the total income of the Boards. The receipts in 1907-08 were nearly 6 per cent greater than those in 1906-07 when a similar improvement was made as against an average of 3½ per cent in the preceding quinquennial period. The following table shews the percentage of each principal source of revenue in the chief provinces :—

	Provincial Rates	Police	Education	Civil Works	Contribution from Provincial revenues
Eastern Bengal and Assam . .	44·6	5·4	1·6	8·4	30·1
Bengal	44·3	4·3	·7	19·6	8·6
United Provinces	44·2	5·8	6·7	7·8	29·9
Panjab	52·1	1·9	3	10·8	21·2
Bombay	45·7	2·8	2·6	7·7	35·6
Madras	45·2	..	2	10	11·7
GRAND TOTAL .	45	3	2·6	10·4	22·5

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt" was R459 lakhs as against R420 lakhs in the previous year. R241 lakhs were spent on the construction and maintenance of public works, such as roads and bridges, against R218 lakhs in the preceding year. The other principal objects of expenditure were :—Education R112 lakhs: Medical R45 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to R6 lakhs, was spent on sanitation, *i.e.*, on the improvement of water supplies and village-sites, conservancy, and similar purposes. In the year under review more than R1¼ lakhs were spent on Famine relief (R86,626 in Bengal and R32,964 in the Panjab). The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads :—

	Civil Works	Education	Medical	Administration
Bengal	57·6	14·8	5·1	2·7
Bombay	53·8	31·9	4·9	2·4
United Provinces	45·2	35·6	10·9	2·2
Panjab	58·9	23·3	12·1	3·2
Madras	45·6	13·2	12·4	2·3
Eastern Bengal and Assam . .	49·7	26·8	6·4	2·8

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1898-99 to 1907-08

		Number of Boards	Number of members: Elected	Number of members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Eastern Bengal and Assam	1898-99	19	141	232	6,58,231	2,34,410	2,90,694	11,83,335	2,06,147	89,834	7,47,806	1,30,335	11,74,122
	1899-1900		143	230	6,70,865	2,33,717	2,27,288	11,31,870	2,11,800	93,468	7,45,937	1,30,876	11,82,081
	1900-01		134	227	6,44,921	2,43,299	2,39,334	11,27,554	2,15,522	97,219	7,82,248	1,28,340	12,23,329
	1901-02		133	232	6,62,595	2,42,913	2,45,182	11,50,690	2,24,298	98,250	6,48,356	1,26,011	10,96,915
	1902-03		133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903-04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904-05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905-06	(b)65	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906-07	(b)66	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
	1907-08	(b)66	397	570	22,71,031	15,32,878	12,86,453	50,90,362	13,66,579	3,27,224	25,32,704	8,67,906	50,94,413
Bengal	1898-99	143	745	1,309	39,64,562	5,12,108	22,13,502	66,90,172	11,81,413	3,98,686	40,16,853	10,77,463	66,74,415
	1899-1900		717	1,340	41,34,825	5,12,348	26,31,903	72,79,076	12,25,700	3,86,357	42,91,725	10,82,274	69,86,056
	1900-01	147	720	1,386	42,35,060	6,11,145	25,51,962	73,98,167	12,91,247	4,59,422	45,36,741	10,83,660	73,71,070
	1901-02	(a)148	711	1,402	42,19,181	5,51,846	32,94,010	80,65,037	13,31,926	4,41,939	46,85,791	18,52,082	83,11,738
	1902-03	(a)146	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903-04	(a)146	686	1,408	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904-05	(a)146	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905-06	(a)106	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906-07	(a)107	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
	1907-08	(b)107	505	1,032	34,06,194	6,86,113	38,46,555	79,38,862	11,70,390	4,06,096	45,69,276	17,83,359	79,29,121
United Provinces of Agra and Oudh	1898-99	48	639	356	36,13,261	4,75,266	12,56,707	53,44,234	13,45,051	5,39,662	22,96,754	8,02,199	49,83,666
	1899-1900		600	326	33,11,086	5,96,433	13,90,085	52,97,604	14,23,096	5,69,833	24,12,577	8,05,574	52,11,080
	1900-01		600	327	33,07,267	6,47,310	15,98,234	55,52,811	14,74,518	5,96,298	24,26,819	8,78,278	53,75,913
	1901-02		598	324	32,63,452	6,74,993	16,65,375	56,03,820	15,34,748	5,90,734	25,57,609	8,09,317	54,92,408
	1902-03		608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903-04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904-05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905-06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,201
	1906-07		628	328	35,69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
	1907-08		634	277	35,14,841	23,81,464	20,44,519	79,40,824	27,25,349	8,30,464	34,38,567	6,19,123	76,13,503
Ajmer-Merwara	1899-1900	1			12,934	..	13,876	26,810	7,327	8,004	5,566	5,479	26,376
	1900-01				22,232	..	14,088	36,320	7,177	7,952	4,606	5,865	25,600
	1901-02		16	25	20,156	..	12,608	32,764	7,108	7,409	16,128	7,528	38,173
	1902-03				18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903-04				20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904-05		22	25	22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905-06		16	25	9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906-07		16	25	24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
	1907-08		16	25	20,880	15,000	16,874	52,754	8,852	7,014	29,109	5,758	50,733

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in these provinces during 1905-06

(a) Exclusive of 56, 57, 58, 58, 48, 49 and 50 Union Committees with 459, 465, 468, 474, 418, 418 and 327 members in 1901-02, 1902-03, 1903-04, 1904-05, 1905-06, 1906-07 and 1907-08, respectively, whose income and expenditure are included in those of the District Boards

(b) Exclusive of 8, 10 and 9 Union Committees in 1905-06, 1906-07 and 1907-08, respectively, whose income and expenditure are included in those of the District Boards

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1898-99 to 1907-08—continued

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Panjab	1898-99	97	961	1,270	24,42,300	2,911	7,45,075	31,90,286	6,65,213	3,94,590	9,19,537	10,86,519	30,65,859
	1899-1900	83	953	1,297	21,44,697	91,049	7,35,981	29,71,727	6,80,650	3,77,338	8,26,201	12,51,214	31,35,403
	1900-01	82	901	1,269	22,82,998	5,124	8,01,818	30,89,940	6,73,334	3,01,733	8,34,783	11,10,955	32,20,805
	1901-02	79	829	1,041	24,28,402	16,420	7,72,117	32,16,939	6,34,265	6,79,311	7,30,622	11,58,329	32,02,527
	1902-03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903-04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904-05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905-06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906-07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
	1907-08	49	606	905	25,04,269	10,15,724	12,70,048	47,90,041	11,41,599	5,90,171	22,84,901	8,77,017	48,93,688
North-West Frontier Province	1901-02	7	16	220	1,85,502	203	88,095	2,73,800	57,238	38,468	66,775	89,866	2,52,367
	1902-03			219	1,48,399	..	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1903-04	5	..	216	1,54,737	..	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1904-05		..	216	1,84,977	..	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1905-06		..	216	1,78,833	..	65,215	2,44,048	60,906	37,859	84,542	51,753	2,85,060
	1906-07		..	216	1,96,592	..	1,02,454	2,99,046	73,017	39,713	1,18,349	62,155	2,93,234
	1907-08		..	215	2,17,999	..	99,000	3,16,999	75,265	41,364	1,06,915	69,229	2,92,773
Bombay	1898-99	228	1,601	1,954	27,89,246	9,07,587	8,69,681	45,66,514	15,39,782	5,76,274	20,67,429	4,93,031	46,76,516
	1899-1900		1,599	1,955	21,39,692	9,98,667	8,76,557	40,14,916	15,34,366	4,84,570	18,11,292	8,05,116	46,35,344
	1900-01	230	1,598	1,973	22,55,505	10,39,401	7,89,967	40,84,873	15,12,908	3,33,825	17,09,964	5,06,241	40,62,938
	1901-02		1,599	1,970	27,04,924	9,69,609	7,64,310	44,38,843	15,10,385	3,01,626	18,26,238	4,31,229	40,69,478
	1902-03	232	1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903-04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904-05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905-06		1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906-07		1,611	1,999	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676
	1907-08		1,621	2,012	30,46,242	22,85,658	10,74,169	64,06,069	19,99,462	3,11,960	33,71,521	5,79,048	62,61,991
Central Provinces and Berar	1898-99	70	886	312	4,70,167	1,00,671	3,64,399	9,35,237	2,94,862	96,633	2,41,892	2,47,395	8,80,782
	1899-1900		918	295	3,14,877	1,52,735	3,84,343	8,51,955	2,78,527	93,767	2,04,712	3,52,315	9,29,321
	1900-01	71	911	301	2,72,830	1,21,894	3,27,493	7,22,217	2,68,055	89,124	1,82,911	2,55,044	7,95,134
	1901-02			302	5,84,977	1,45,730	3,60,952	10,91,659	2,71,593	87,019	2,64,687	2,61,116	8,84,415
	1902-03	72	921	298	4,18,579	3,64,301	4,18,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903-04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904-05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905-06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,89,016	6,18,027	7,17,525	22,34,988
	1906-07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20 498
	1907-08	93	1,219	437	8,92,535	7,23,465	10,94,197	27,10,287	7,52,370	2,44,627	10,36,309	8,20,328	28,53,634

LOCAL BOARDS

No. 1—*concluded*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1898-99 to 1907-08—concluded

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					₹	₹	₹	₹	₹	₹	₹	₹	₹
Hyderabad Assigned Districts	1898-99	27	368	161	3,24,544	84,024	2,79,812	6,88,380	1,85,954	11,666	2,87,657	1,61,871	6,47,148
	1899-1900		373	160	2,79,113	85,968	2,52,192	6,17,273	1,93,420	12,066	2,16,100	2,55,335	6,76,921
	1900-01		365	160	3,68,930	81,932	2,42,396	6,93,258	1,98,074	14,656	1,70,665	4,36,012	8,19,407
	1901-02		365	159	3,19,646	81,800	3,26,062	7,27,508	1,90,879	14,028	2,00,899	1,56,474	5,62,280
	1902-03		376	158	3,40,702	66,000	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1898-99	482	291	5,101	55,71,812	3,07,801	31,37,457	90,17,070	10,74,280	16,63,533	40,13,806	23,06,275	90,57,894
	1899-1900	480	309	5,078	54,97,488	5,94,741	31,98,301	92,90,530	10,41,449	16,06,402	42,40,954	23,15,571	92,04,376
	1900-01	479	308	4,993	57,27,887	2,85,260	39,44,261	99,57,408	10,23,629	14,12,970	42,07,144	29,46,485	95,90,228
	1901-02	(*a*)482	310	4,978	59,05,816	3,22,213	46,22,176	1,08,50,205	10,42,694	15,20,443	42,34,071	43,20,493	1,11,17,701
	1902-03	(*b*)480	312	5,096	61,27,058	7,61,985	43,55,202	1,12,44,245	12,50,369	16,71,395	46,55,267	35,37,199	1,11,14,230
	1903-04	(*c*)480	307	5,060	63,40,369	8,94,339	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904-05	(*d*)481	299	5,042	61,62,246	7,54,031	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905-06	(*e*)486	342	5,180	69,32,199	26,49,623	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906-07	(*f*)487	322	5,222	68,16,818	27,53,457	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
	1907-08	(*g*)489	318	5,189	70,80,954	28,42,440	57,47,112	1,50,70,506	19,47,079	18,31,646	67,08,796	42,39,929	1,47,27,450
Coorg	1901-02	1	2	14	26,629	20,000	34,289	80,918	13,465	3,464	34,496	13,050	64,475
	1902-03				31,937	..	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903-04				30,861	..	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904-05				29,906	..	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905-06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906-07				30,200	7,000	35,468	72,668	13,047	3,054	40,979	3,715	60,795
	1907-08				30,320	7,000	34,809	72,129	13,714	5,319	37,514	4,436	60,983
TOTAL	1898-99	1,100	5,632	10,695	1,98,34,123	26,24,778	91,57,327	3,16,16,228	64,92,702	37,70,878	1,45,91,734	63,05,088	3,11,60,402
	1899-1900	1,099	5,628	10,706	1,85,05,577	32,65,658	97,10,526	3,14,81,761	65,96,335	36,31,805	1,47,55,064	70,03,754	3,19,86,589
	1900-01	1,101	5,553	10,661	1,91,17,630	30,35,365	1,05,09,553	3,26,62,548	66,64,464	36,13,199	1,48,55,881	73,50,880	3,24,84,424
	1901-02	1,104	5,490	10,667	2,03,21,280	30,25,727	1,21,85,176	3,55,32,183	68,18,599	37,82,691	1,52,65,672	92,25,515	3,50,92,477
	1902-03	1,087	5,396	10,634	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,178
	1903-04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,56,307	3,74,06,859
	1904-05	1,087	5,375	10,609	2,07,73,506	49,72,052	1,17,89,697	3,75,35,255	85,61,108	42,16,846	1,78,55,771	78,43,007	3,84,76,732
	1905-06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,99,133	4,22,16,617
	1906-07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782
	1907-08	1,093	5,318	10,676	2,29,85,265	1,14,89,742	1,65,13,736	5,09,88,743	1,12,00,659	45,95,885	2,41,15,612	98,66,133	4,97,78,289

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

(*a*) Including 381 Union Panchayets with 842 *ex-officio* and 2,682 nominated members, of whom 1,123 are officials and 48 Europeans
(*b*) ,, 379 ,, 836 ,, 2,738 ,, 1,127 ,, 46 ,,
(*c*) ,, 379 ,, 814 ,, 2,723 ,, 1,092 ,, 43 ,,
(*d*) ,, 380 ,, 813 ,, 2,746 ,, 1,102 ,, 55 ,,
(*e*) ,, 381 ,, 802 ,, 2,787 ,, 1,091 ,, 48 ,,
(*f*) ,, 382 ,, 812 ,, 2,814 ,, 1,102 ,, 47 ,,
(*g*) ,, 384 ,, 814 ,, 2,822 ,, 1,087 ,, 47 ,,

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Post Office (including mail cart and district post)	Police (cattle-pound)	Education		
								School fees	Miscellaneous (including sale of books and contributions)	Total
Eastern Bengal and Assam	1903-04	3,82,775	...	6,13,555	..	..	75,987	499	322	821
	1904-05	4,22,317	...	6,92,819	..	..	68,963	1,201	762	1,963
	1905-06	12,29,014	..	21,44,752	3,971	1	2,60,687	25,500	1,32,735	1,58,235
	1906-07	18,68,008	..	22,21,179	4,233	..	2,69,826	15,654	62,820	78,474
	1907-08	22,40,941	25,422	22,71,031	5,088	..	2,75,644	33,950	48,587	82,537
Bengal	1903-04	23,20,470	...	44,78,981	43,696	..	4,93,423	43,629	45,722	89,351
	1904-05	24,00,169	..	46,54,491	43,683	..	4,90,126	47,172	31,074	78,246
	1905-06	15,61,324	..	32,54,963	36,062	..	3,15,522	24,289	22,181	46,470
	1906-07	33,33,159	..	32,43,952	34,692	..	3,32,923	25,409	33,585	58,994
	1907-08	28,22,764	..	34,06,194	33,925	..	3,43,487	25,901	21,808	47,709
United Provinces of Agra and Oudh	1903-04	14,35,391	14,707	32,44,269	18,757	...	4,03,729	2,55,155	1,31,831	3,86,986
	1904-05	14,15,046	14,794	32,75,196	19,684	..	4,15,105	2,76,652	1,22,739	3,99,391
	1905-06	12,30,092	15,068	33,21,466	20,316	..	3,53,992	3,00,456	1,32,535	4,32,991
	1906-07	10,79,000	15,309	35,69,417	21,312	..	3,56,811	3,19,386	1,32,804	4,52,190
	1907-08	12,70,987	15,661	35,14,841	26,173	..	4,59,525	3,43,994	1,91,196	5,35,190
Ajmer-Merwara	1903-04	51,513	...	20,915	314	...	500	700	960	1,660
	1904-05	52,450	..	22,716	297	...	300	665	981	1,646
	1905-06	44,214	...	9,990	551	...	300	658	964	1,622
	1906-07	12,259	...	24,406	864	...	600	663	960	1,623
	1907-08	31,289	...	20,880	820	..	4,115	639	960	1,599
Panjab	1903-04	9,80,288	..	24,03,661	1,361	10,233	58,273	1,07,153	13,678	1,20,831
	1904-05	10,79,725	..	25,41,740	1,678	10,220	67,428	1,06,324	12,286	1,18,610
	1905-06	12,74,594	..	22,97,161	2,210	8,975	76,845	1,08,026	14,753	1,22,779
	1906-07	19,50,233	..	26,08,838	1,851	..	75,197	1,21,280	12,377	1,33,657
	1907-08	23,66,263	..	25,04,269	2,146	..	90,176	1,23,896	37,568	1,61,464
North-West Frontier Province	1903-04	71,330	..	1,54,737	...	26,396	723	2,856	977	3,833
	1904-05	60,814	33,581	1,84,977	..	15,831	1,038	3,543	897	4,440
	1905-06	51,509	11,846	1,78,833	..	2,318	1,082	4,072	634	4,706
	1906-07	63,175	40,515	1,96,592	..	433	874	4,488	1,770	6,258
	1907-08	69,417	42,697	2,17,999	..	..	919	4,816	1,738	6,554
Bombay	1903-04	19,12,447	..	29,27,456	15,366	..	1,01,884	1,04,852	26,406	1,31,258
	1904-05	21,31,492	..	23,13,201	14,398	..	1,14,876	1,10,959	19,392	1,30,351
	1905-06	18,26,206	..	25,78,915	15,439	..	1,20,211	1,28,754	24,973	1,53,727
	1906-07	20,97,019	..	31,51,508	14,905	..	1,12,281	1,38,976	20,502	1,59,478
	1907-08	30,51,799	1,03,872	30,46,242	15,711	..	1,33,623	1,40,578	28,595	1,69,173
Central Provinces and Berar	1903-04	11,99,127	..	7,77,792	21	..	1,63,732	38,255	12,677	50,932
	1904-05	11,64,593	1,84,265	8,96,214	3,512	..	2,22,682	36,814	13,005	49,819
	1905-06	13,04,148	1,66,832	8,78,333	3,711	..	2,47,818	35,461	12,342	47,803
	1906-07	14,55,633	...	9,39,100	3,861	..	2,84,189	36,294	22,624	58,918
	1907-08	16,29,816	...	8,92,535	3,862	..	3,57,870	11,161	22,404	33,565
Madras	1903-04	22,75,062	1,48,664	63,40,369	59,287	..	..	2,55,986	21,080	2,77,066
	1904-05	22,73,890	1,41,669	61,62,246	63,888	..	..	2,60,774	34,875	2,95,649
	1905-06	15,70,457	1,28,050	69,32,199	74,122	..	..	2,60,351	30,997	2,91,348
	1906-07	27,31,305	1,39,646	68,16,818	1,08,805	..	..	2,67,160	32,600	2,99,760
	1907-08	35,96,240	1,43,763	70,80,954	1,35,918	..	..	2,97,090	33,101	3,30,191
Coorg	1903-04	31,464	5,172	30,861	340	...	2,796	3,295	..	3,295
	1904-05	30,792	5,282	29,906	349	..	3,002	3,270	..	3,270
	1905-06	29,471	5,116	30,186	349	..	2,885	2,386	..	2,386
	1906-07	26,005	5,130	30,200	349	..	2,933	2,261	..	2,261
	1907-08	27,532	5,277	30,320	349	..	3,411	2,253	..	2,253
TOTAL	1903-04	1,06,59,867	1,68,543	2,09,92,596	1,39,142	36,629	13,01,047	8,12,380	2,53,653	10,66,033
	1904-05	1,10,31,288	3,12,429	2,07,73,506	1,47,489	26,051	13,83,520	8,47,374	2,36,011	10,83,385
	1905-06	1,01,21,029	3,26,912	2,16,26,798	1,56,731	11,294	13,79,342	8,89,953	3,72,114	12.62,067
	1906-07	1,46,15,796	2,00,600	2,28,02,010	1,90,872	433	14,35,634	9,31,571	3,20,042	12,51,613
	1907-08	1,71,07,048	3,11,270	2,29,85,265	2,23,992	..	16,68,770	9,84,278	3,85,957	13.70,235

NOTE—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Eastern Bengal and Assam	1903–04	..	..	..	..	..	27,820	..	1,06,722
	1904–05	..	..	..	..	..	25,340	..	1,07,076
	1905–06	20,275	1,750	22,025	6,967	..	73,200	15,211	6,07,240
	1906–07	29,826	2,071	31,897	3,175	..	59,565	16,402	3,88,584
	1907–08	26,050	4,187	30,237	2,114	..	28,768	18,466	4,30,518
Bengal	1903–04	54,370	10,942	65,312	20,584	..	1,96,134	20,131	14,22,441
	1904–05	58,163	2,457	60,620	18,144	..	2,27,320	19,946	8,42,042
	1905–06	47,715	1,464	49,179	17,292	..	1,82,737	6,271	18,26,565
	1906–07	48,044	2,036	50,080	20,397	..	1,32,232	5,790	17,38,000
	1907–08	85,752	6,371	92,123	20,381	..	1,48,538	5,609	15,55,948
United Provinces of Agra and Oudh	1903–04	2,13,257	17,247	2,30,504	24,214	..	17,731	..	6,64,924
	1904–05	2,21,179	24,445	2,45,624	37,491	..	23,752	..	6,60,279
	1905–06	2,27,674	13,987	2,41,661	53,479	..	22,817	..	6,27,921
	1906–07	3,32,130	20,156	2,52,286	40,308	..	23,644	..	6,77,862
	1907–08	2,11,566	17,802	2,29,368	41,747	..	28,965	..	6,23,258
Ajmer-Merwara	1903–04	12,726	5,923	18,649	798	..	2,710	..	134
	1904–05	8,146	3	8,149	1,106	..	2,141	..	8,613
	1905–06	7,682	6	7,688	58	..	2,763	..	..
	1906–07	8,148	11	8,159	989	..	133	..	4,328
	1907–08	6,273	2	6,275	532	..	113	..	3,420
Panjab	1903–04	28,243	12,419	40,662	94,085	..	43,660	36,065	3,34,862
	1904–05	26,781	9,226	36,007	1,05,509	..	27,373	33,147	4,04,124
	1905–06	26,979	7,648	34,627	1,37,021	..	26,899	28,123	3,51,137
	1906–07	28,363	6,597	34,960	1,24,639	..	25,005	41,701	4,77,549
	1907–08	32,072	11,555	43,627	1,56,094	..	23,562	42,557	5,17,615
North-West Frontier Province	1903–04	1,509	734	2,243	2,116	..	5,117	13,521	7,151
	1904–05	1,509	1,811	3,320	2,880	..	7,505	12,227	7,297
	1905–06	2,409	939	3,348	4,905	..	8,527	11,224	11,132
	1906–07	2,409	132	2,541	5,965	..	8,741	14,536	14,011
	1907–08	1,749	232	1,981	5,845	..	7,888	13,122	19,291
Bombay	1903–04	7,399	8,619	16,018	27,398	..	15,087	..	4,71,877
	1904–05	8,045	7,514	15,559	23,561	..	11,691	526	5,13,656
	1905–06	6,715	8,937	15,652	22,314	..	14,995	..	5,53,588
	1906–07	6,144	8,593	14,737	32,979	..	11,854	..	5,46,782
	1907–08	7,940	7,885	15,825	33,997	..	37,467	..	4,95,900
Central Provinces and Berar	1903–04	7,420	443	7,863	8,104	..	2,68,115	..	60,247
	1904–05	6,218	1,269	7,487	14,374	..	1,68,848	..	71,408
	1905–06	6,301	1,085	7,386	15,530	..	2,01,584	..	75,772
	1906–07	1,691	558	2,249	16,123	..	2,09,307	..	72,152
	1907–08	845	1,756	2,601	23,593	..	2,17,800	..	83,139
Madras	1903–04	35,081	34,734	69,815	..	218	6,22,619	4,10,935	13,16,829
	1904–05	38,621	37,613	76,234	..	218	6,34,431	5,47,235	13,96,302
	1905–06	30,953	39,255	70,208	..	547	6,55,464	5,99,484	13,66,789
	1906–07	37,297	40,668	77,965	..	37	6,93,077	6,03,305	15,32,345
	1907–08	38,944	44,076	83,020	1,320	..	7,84,706	6,96,545	15,68,895
Coorg	1903–04	..	906	906	..	..	1,976	..	21,312
	1904–05	..	1,223	1,223	..	..	1,957	..	20,253
	1905–06	..	1,015	1,015	..	..	2,096	..	20,932
	1906–07	..	1,203	1,203	..	..	1,969	..	21,623
	1907–08	..	1,252	1,252	..	..	1,806	..	20,461
Total	1903–04	3,60,005	91,967	4,51,972	1,77,299	218	12,00,969	4,80,652	44,06,499
	1904–05	3,68,662	85,561	4,54,223	2,03,065	218	11,30,358	6,13,081	40,31,050
	1905–06	3,76,703	76,086	4,52,789	2,57,566	547	11,91,082	6,60,313	54,41,076
	1906–07	3,94,052	82,025	4,76,077	2,44,575	37	11,65,527	6,81,734	54,73,236
	1907–08	4,11,191	95,118	5,06,309	2,85,623	..	12,79,613	7,76,299	53,18,445

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08—concluded

Province		Contributions			Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
		From Provincial to Local	From other Boards	Total				
Eastern Bengal and Assam	1903-04	3,39,118	..	3,39,118	88,972	12,52,995	·12	·22
	1904-05	4,33,755	94	4,33,849	77,253	14,07,263	·13	·27
	1905-06	11,98,786	450	11,99,236	1,70,105	46,62,277	·07	·18
	1906-07	12,26,983	..	12,26,983	9,53,825	52,54,143	·07	·15
	1907-08	15,32,878	455	15,33,333	3,87,204	50,90,362	·07	·15
Bengal	1903-04	10,51,491	1,704	10,53,195	5,19,640	84,02,888	·06	·11
	1904-05	10,30,197	1,116	10,31,313	4,94,973	79,62,577	·06	·11
	1905-06	8,01,964	19	8,01,983	3,55,405	68,93,342	·07	·15
	1906-07	6,97,375	19	6,97,394	8,94,426	72,08,880	·07	·14
	1907-08	6,86,113	19	6,86,132	15,98,816	79,38,862	·07	·14
United Provinces of Agra and Oudh	1903-04	12,39,386	..	12,39,386	59,593	63,04,800	·08	·15
	1904-05	12,21,011	..	12,21,011	52,320	63,64,647	·08	·15
	1905-06	20,64,974	..	20,64,974	61,495	72,16,180	·06	·15
	1906-07	18,77,175	..	18,77,175	72,551	73,58,865	·07	·16
	1907-08	23,81,464	..	23,81,464	84,632	79,40,824	·07	·16
Ajmer-Merwara	1903-04	(a) 11,000	..	11,000	..	56,680	·05	·16
	1904-05	(a) 11,000	..	11,000	..	55,968	·06	·16
	1905-06	(a) 5,900	..	5,900	..	28,872	·02	·08
	1906-07	(a) 15,000	..	15,000	..	56,102	·07	·16
	1907-08	(a) 15,000	..	15,000	..	52,754	·05	·15
Panjab	1903-04	20,266	3,916	24,182	32,234	32,00,109	·14	·19
	1904-05	5,465	4,487	9,952	39,259	33,98,571	·11	·15
	1905-06	91,251	5,448	96,699	1,10,335	32,94,430	·13	·17
	1906-07	7,13,334	2,029	7,15,363	1,53,542	43,93,605	·14	·23
	1907-08	10,15,724	1,242	10,16,966	2,30,719	47,90,041	·14	·24
North-West Frontier Province	1903-04	..	384	384	..	2,16,221	·07	·1
	1904-05	..	384	384	3,169	2,09,487	·09	·1
	1905-06	..	192	192	5,935	2,44,048	·08	·06
	1906-07	..	192	192	8,388	2,99,046	·1	·16
	1907-08	..	192	192	420	3,16,909	·11	·17
Bombay	1903-04	10,85,062	7,780	10,92,842	971	48,00,157	·16	·28
	1904-05	12,35,838	7,499	12,43,337	3,140	43,84,295	·14	·25
	1905-06	21,96,952	5,937	22,02,889	7,352	56,85,082	·15	·33
	1906-07	22,92,358	15,122	23,07,480	6,619	63,58,623	·18	·36
	1907-08	22,85,658	31,679	23,17,337	36,907	64,06,069	·17	·37
Central Provinces and Berar	1903-04	2,89,995	1,824	2,91,819	1,73,460	18,02,085	·07	·16
	1904-05	2,80,755	1,824	2,82,579	1,82,604	20,87,624	·08	·18
	1905-06	5,24,744	1,901	5,26,645	2,34,087	24,07,189	·08	·20
	1906-07	7,27,106	1,944	7,29,050	2,78,643	25,94,681	·08	·22
	1907-08	7,23,465	5,303	7,28,768	3,65,939	27,10,287	·08	·22
Madras	1903-04	8,94,339	7,78,389	16,72,728	7,65,967	1,16,84,497	·2	·33
	1904-05	7,54,031	7,13,093	14,67,124	7,81,092	1,15,99,581	·2	·33
	1905-06	26,49,623	7,31,046	33,80,669	11,70,050	1,47,00,388	·19	·41
	1906-07	27,53,457	6,59,675	34,13,132	10,54,474	1,47,70,912	·19	·42
	1907-08	28,42,440	7,76,871	36,19,311	11,62,940	1,56,70,506	·2	·44
Coorg	1903-04	..	..	..	..	66,658	·19	·36
	1904-05	..	..	..	..	65,242	·19	·36
	1905-06	7,000	..	7,000	..	71,965	·19	·39
	1906-07	7,000	..	7,000	..	72,668	·2	·4
	1907-08	7,000	..	7,000	..	72,129	·2	·4
TOTAL	1903-04	49,30,657	7,93,997	57,24,654	16,40,837	3,77,87,090	·1	·2
	1904-05	49,72,052	7,28,497	57,00,549	16,33,810	3,75,35,255	·1	·19
	1905-06	95,41,194	7,44,993	1,02,86,187	21,14,764	4,52,03,773	·1	·2
	1906-07	1,03,09,788	6,78,981	1,09,88,769	34,22,468	4,83,67,525	·1	·21
	1907-08	1,14,89,742	8,15,761	1,23,05,503	38,67,577	5,09,88,743	·1	.2

(a) From Imperial funds

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08

Province		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	Education				
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total
Eastern Bengal and Assam	1903-04	42,777	2,814	...	5,673	2,59,231	43,913	11,344	3,28,459
	1904-05	44,019	2,851	..	5,724	2,79,943	76,323	11,145	3,79,677
	1905-06	43,443	1,10,918	10,383	1,40,661	3,98,640	4,94,018	29,039	10,94,698
	1906-07	..	1,32,840	10,971	1,41,806	77,820	4,65,735	19,201	12,11,212
	1907-08	..	1,41,855	11,825	1,40,062	4,79,644	5,60,730	31,094	13,66,579
Bengal	1903-04	..	3,11,396	28,416	3,65,964	3,81,231	9,58,353	33,605	18,19,584
	1904-05	..	3,10,292	26,158	3,76,608	3,35,430	10,23,755	40,718	18,27,203
	1905-06	..	2,12,717	24,378	2,14,087	1,11,608	8,12,349	35,707	12,08,900
	1906-07	..	2,22,906	25,253	82,267	2,71,468	6,98,776	37,726	11,44,153
	1907-08	..	2,13,336	30,673	82,525	3,33,949	6,59,394	38,412	11,70,390
United Provinces of Agra and Oudh	1903-04	..	1,02,356	1,53,941	1,91,237	13,63,982	2,32,484	24,150	18,45,051
	1904-05	..	1,10,713	1,37,338	1,95,745	13,91,970	2,48,362	25,755	18,83,119
	1905-06	..	1,22,066	1,28,923	2,51,517	16,05,667	2,95,368	27,989	22,14,074
	1906-07	..	1,50,786	1,31,749	2,65,812	17,12,597	3,37,484	32,304	23,67,826
	1907-08	..	1,78,575	1,37,603	2,47,333	19,90,046	4,34,473	41,318	27,25,349
Ajmer-Merwara	1903-04	721	1,280	...	..	6,484	..	619	7,177
	1904-05	731	1,311	...	..	6,666	..	657	7,476
	1905-06	771	1,236	..	..	6,683	..	658	7,424
	1906-07	1,400	1,406	..	..	6,668	..	652	8,121
	1907-08	..	1,317	1,517	..	6,701	..	628	8,852
Panjab	1903-04	11,612	1,35,164	25,820	19,759	4,98,843	79,861	49,607	6,68,125
	1904-05	11,623	1,37,510	25,604	20,791	5,37,387	81,704	50,627	7,11,776
	1905-06	13,478	1,40,620	26,174	23,199	6,30,509	83,826	49,535	8,11,538
	1906-07	..	1,44,086	26,043	26,203	7,53,642	1,02,466	50,927	9,60,025
	1907-08	..	1,57,967	30,605	29,830	9,03,810	1,23,472	54,298	11,41,599
North-West Frontier Province	1903-04	30,635	15,660	898	1,572	44,128	2,578	3,466	53,610
	1904-05	17,368	17,772	676	1,656	47,901	2,379	3,367	57,555
	1905-06	653	18,807	707	1,830	50,649	2,887	3,831	60,906
	1906-07	27	19,728	659	1,964	62,168	2,720	3,861	73,017
	1907-08	..	19,708	701	2,518	63,559	3,178	3,921	75,265
Bombay	1903-04	..	1,52,234	...	..	14,01,701	73,042	52,279	16,03,776
	1904-05	...	1,48,260	..	506	14,83,058	64,350	63,689	16,75,620
	1905-06	..	1,52,372	..	..	15,71,020	61,761	75,926	18,01,081
	1906-07	..	1,59,008	1,350	384	16,86,714	70,124	86,414	19,12,808
	1907-08	...	1,48,295	..	482	17,56,632	81,946	90,928	19,99,462
Central Provinces and Berar	1903-04	11,132	83,614	84,405	3,090	5,08,363	10,064	11,839	5,36,797
	1904-05	19,592	87,567	90,143	2,934	5,91,451	1,570	12,732	6,09,680
	1905-06	18,046	89,086	1,05,671	3,522	6,86,412	6,490	13,308	7,10,420
	1906-07	..	88,552	1,07,366	3,772	7,64,988	2,584	14,666	7,88,127
	1907-08	..	86,665	1,02,882	4,045	7,29,380	2,766	14,785	7,52,370
Madras	1903-04	..	4,51,498	..	1,02,080	7,93,916	4,11,712	..	13,10,746
	1904-05	..	3,29,781	...	1,04,036	8,21,542	4,65,882	..	13,94,251
	1905-06	...	3,46,626	..	1,08,890	8,23,325	4,90,666	114	14,27,677
	1906-07	..	3,29,377	..	1,08,788	9,30,218	7,16,419	..	17,65,911
	1907-08	..	3,39,533	..	1,10,393	10,16,938	8,10,420	..	19,47,079
Coorg	1903-04	7,194	1,534	1,241	..	15,548	690	148	16,386
	1904-05	7,244	1,721	1,331	..	13,911	580	260	14,751
	1905-06	5,584	1,518	1,418	..	12,523	419	137	13,079
	1906-07	...	1,334	1,401	..	12,404	483	160	13,047
	1907-08	..	1,494	1,395	..	12,825	769	120	13,714
TOTAL	1903-04	1,04,071	12,58,250	2,94,721	6,89,375	52,73,427	18,12,697	1,87,057	81,89,711
	1904-05	1,00,577	11,47,778	2,81,250	7,08,000	55,09,253	19,64,905	2,08,950	85,61,108
	1905-06	81,975	11,95,966	2,97,654	7,43,706	58,97,036	22,47,784	2,36,244	93,49,797
	1906-07	1,427	12,50,023	3,04,792	6,30,996	62,78,687	23,96,791	2,45,911	1,02,44,243
	1907-08	...	12,88,745	3,17,201	6,17,188	72,93,484	26,77,148	2,75,504	1,12,00,659

NOTE—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08—continued

Province		Medical			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary public gardens, etc.)	Famine relief	Civil Works—Public Works		
		Hospitals and dispensaries	Sanitation and vaccination	Total			Buildings	Communications	Water supply and water works
Eastern Bengal and Assam	1903-04	80,259	19,079	99,578	6,246	...	6,593	4,80,117	33,788
	1904-05	91,070	19,244	1,10,628	7,194	..	2,721	4,90,406	28,564
	1905-06	2,19,993	18,534	2,73,538	22,514	..	59,635	17,91,733	1,11,181
	1906-07	1,70,142	7,280	3,11,622	20,238	16,424	76,092	14,73,904	64,832
	1907-08	2,79,726	29,831	3,27,224	42,839	1,869	1,03,935	18,98,517	1,45,221
Bengal	1903-04	3,14,079	37,548	4,09,277	48,659	30	97,244	38,[illegible]5,487	1,35,285
	1904-05	3,45,825	29,920	4,30,904	48,547	..	1,11,821	36,17,884	1,22,189
	1905-06	2,28,474	29,433	3,18,029	44,624	..	1,09,397	27,83,784	1,08,223
	1906-07	2,72,277	31,302	3,72,728	56,422	2,96,772	1,30,564	33,28,554	1,38,199
	1907-08	2,78,106	39,915	4,06,096	62,484	86,626	1,81,626	35,40,262	1,23,511
United Provinces of Agra and Oudh	1903-04	4,72,376	1,17,514	6,93,964	63,911	...	4,67,808	18,62,839	21,036
	1904-05	5,09,980	1,18,035	7,30,083	70,539	74,706	5,71,358	17,20,172	20,752
	1905-06	6,26,785	1,21,211	7,65,295	1,09,554	..	9,59,540	22,72,076	2,174
	1906-07	6,65,388	1,35,549	8,11,196	1,09,010	..	8,44,826	19,41,497	1,956
	1907-08	6,80,469	1,29,917	8,30,464	1,23,335	5,550	7,92,042	20,41,279	4,262
Ajmer-Merwara	1903-04	7,311	487	8,398	3,319	...	5,332	24,934	...
	1904-05	4,945	515	6,060	2,244	..	39,804	1,308	...
	1905-06	5,722	514	8,486	2,414	..	11,703	10,133	..
	1906-07	2,215	474	6,923	1,417	..	4,913	7,887	...
	1907-08	1,936	517	7,014	1,943	...	..	23,495	...
Panjab	1903-04	2,77,477	63,828	3,77,654	1,33,809	..	2,09,446	4,18,323	..
	1904-05	2,78,299	61,759	3,73,081	1,55,325	...	2,53,512	4,96,431	...
	1905-06	2,83,048	66,267	4,02,502	1,98,357	..	2,29,508	5,41,249	...
	1906-07	3,29,591	69,127	5,13,795	2,49,366	..	3,48,782	8,22,585	..
	1907-08	3,49,762	71,310	5,90,171	2,73,074	32,964	5,79,220	10,88,097	..
North-West Frontier Province	1903-04	21,188	6,865	30,967	12,258	..	9,666	31,488	...
	1904-05	26,414	8,920	35,854	11,253	..	11,662	28,835	...
	1905-06	28,102	9,226	37,859	18,752	..	8,199	49,586	..
	1906-07	29,525	9,843	39,713	22,177	..	22,310	68,062	1,426
	1907-08	30,703	10,114	41,364	24,032	...	31,410	45,364	..
Bombay	1903-04	1,75,568	1,15,814	2,94,947	86,359	2,195	2,56,907	14,75,374	2,22,892
	1904-05	1,30,040	1,14,755	2,55,500	87,690	2,703	1,92,652	15,82,290	2,79,538
	1905-06	1,39,450	1,99,399	2,68,973	96,536	..	3,00,546	18,81,981	3,94,675
	1906-07	1,52,495	1,28,385	2,94,404	1,07,951	..	2,87,864	17,05,542	3,07,619
	1907-08	1,56,541	1,40,712	3,11,960	1,26,362	..	3,58,753	21,88,823	3,75,134
Central Provinces and Berar	1903-04	92,796	20,985	1,31,700	36,726	..	59,284	2,02,523	4,082
	1904-05	98,725	42,040	1,46,090	45,730	..	83,881	2,47,161	3,281
	1905-06	1,00,143	83,441	1,89,016	48,240	..	92,615	3,43,470	3,798
	1906-07	1,20,793	52,169	1,93,898	57,983	..	7,618	3,75,388	29,366
	1907-08	1,25,250	73,282	2,44,627	60,199	..	2,93,096	3,86,691	85,590
Madras	1903-04	6,63,122	7,78,526	19,50,617	...	..	2,44,530	36,95,749	...
	1904-05	6,71,579	7,30,066	21,23,470	..	...	3,10,900	39,14,897	..
	1905-06	8,33,149	7,58,970	19,99,691	5,171	..	8,00,187	45,25,307	20,831
	1906-07	7,95,994	5,82,436	18,09,532	4,935	...	6,27,840	43,08,886	16,673
	1907-08	8,42,437	7,95,874	18,31,646	7,517	..	4,49,284	50,17,942	65,512
Coorg	1903-04	2,850	..	4,219	..	...	1,375	22,832	310
	1904-05	3,494	...	5,176	...	...	508	24,496	...
	1905-06	3,540	...	4,148	..	..	966	34,776	..
	1906-07	2,322	..	3,054	...	...	1,062	30,045	...
	1907-08	4,070	..	5,319	..	...	2,123	23,574	137
TOTAL	1903-04	21,07,026	11,60,646	40,01,321	3,91,467	2,225	13,58,185	1,20,29,666	4,17,393
	1904-05	21,60,371	11,25,254	42,16,846	4,28,522	77,409	15,78,819	1,21,23,880	4,54,324
	1905-06	24,68,406	12,06,995	42,67,537	5,46,162	..	25,72,096	1,42,34,095	6,40,882
	1906-07	25,40,742	10,16,565	43,56,865	6,29,499	3,13,196	24,41,871	1,40,72,270	5,60,071
	1907-08	27,49,000	12,91,472	45,95,885	7,21,785	1,27,009	27,91,489	1,62,54,044	7,99,367

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

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No. 3—*concluded*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1903-04 to 1907-08—concluded

Province		Civil Works—Public Works—*conid.*				Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
		Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Eastern Bengal and Assam	1903-04	2,713	8,064	80,158	6,11,433	17,599	82,532	..	12,13,548
	1904-05	4,682	5,464	93,185	6,25,032	15,804	61,789	..	12,77,204
	1905-06	9,430	12,358	3,39,296	23,23,633	21,522	1,69,877	7,268	41,48,488
	1906-07	7,907	947	10,16,536	26,40,218	2,818	3,58,550	6,011	48,02,505
	1907-08	18,191	22,390	3,44,450	25,32,704	16,309	5,68,604	6,436	50,94,413
Bengal	1903-04	13,772	8,736	8,01,768	48,72,292	62,975	6,24,163	22,230	83,23,188
	1904-05	8,018	36,380	7,81,283	46,77,575	63,745	5,70,875	18,216	81,39,279
	1905-06	1,668	22,302	5,85,010	36,10,384	42,443	3,43,052	5,682	59,07,744
	1906-07	1,593	1,03,675	6,64,912	43,77,497	42,027	9,09,935	4,486	75,43,686
	1907-08	3,786	13,015	7,07,076	45,69,276	19,578	8,73,181	5,189	79,29,121
United Provinces of Agra and Oudh	1903-04	2,176	40,665	7,30,001	31,77,010	2,18,298	56,680	..	63,22,068
	1904-05	16,433	69,351	7,14,982	32,07,207	2,56,141	72,989	..	65,60,547
	1905-06	3,158	7,778	5,82,890	38,27,616	79,428	73,418	..	73,47,205
	1906-07	3,601	4,615	6,81,747	34,78,250	6,787	72,798	..	71,56,711
	1907-08	3,136	2,457	5,93,195	(a)34,38,567	15,851	1,28,390	..	76,13,503
Ajmer-Merwara	1903-04	..	..	3,388	33,654	..	..	..	55,743
	1904-05	..	..	2,663	43,775	..	..	..	64,205
	1905-06	..	..	1,899	23,735	..	..	..	45,754
	1906-07	..	..	3,914	16,714	860	..	..	37,125
	1907-08	..	..	5,614	29,109	360	..	..	50,733
Panjab	1903-04	..	50,199	2,26,450	9,04,418	7,36,378	16,191	3,288	31,05,415
	1904-05	..	54,535	2,24,805	10,29,283	6,50,316	22,572	3,163	32,03,809
	1905-06	..	69,041	2,56,911	10,96,509	4,32,655	37,165	3,032	32,68,779
	1906-07	..	1,31,696	3,25,478	16,28,541	2,38,576	87,208	2,897	39,77,575
	1907-08	..	1,30,749	4,86,835	22,84,901	1,47,738	1,18,317	2,637	48,93,688
North-West Frontier Province	1903-04	..	4,198	20,292	65,644	384	740	..	2,22,835
	1904-05	..	4,902	20,507	65,906	384	650	..	2,18,791
	1905-06	..	5,552	21,205	84,542	192	3,130	..	2,35,060
	1906-07	..	3,684	22,867	1,18,349	192	6,739	..	2,93,234
	1907-08	..	6,628	23,513	1,06,915	192	6,744	..	2,92,773
Bombay	1903-04	202	10,408	2,73,830	22,39,613	1,16,724	18,304	4,074	45,81,112
	1904-05	128	8,596	2,91,653	23,54,857	84,928	4,900	10,865	46,89,024
	1905-06	200	5,999	3,22,413	29,05,814	1,25,563	7,713	7,349	54,14,268
	1906-07	160	10,979	3,62,751	26,74,915	1,41,994	39,457	7,135	54,03,676
	1907-08	292	23,437	4,25,082	33,71,521	1,65,916	37,665	5,762	62,61,991
Central Provinces and Berar	1903-04	13	55,516	87,551	4,08,969	1,79,745	2,72,247	..	18,35,101
	1904-05	..	87,117	1,12,322	5,33,762	1,70,199	1,53,529	..	19,48,069
	1905-06	..	71,716	1,06,428	6,18,027	1,78,304	2,49,541	..	22,34,988
	1906-07	..	93,600	1,17,932	7,13,904	1,80,073	2,64,274	..	24,20,498
	1907-08	12,093	1,14,479	1,44,360	10,36,309	1,96,772	3,52,094	..	28,53,634
Madras	1903-04	..	2,68,195	7,05,189	49,13,663	10,47,375	8,91,260	1,726	1,16,80,669
	1904-05	..	3,25,102	7,32,979	52,83,878	11,73,139	10,56,653	815	1,23,10,161
	1905-06	23,130	2,74,178	8,38,380	64,82,013	10,72,845	11,62,969	469	1,35,39,540
	1906-07	19,385	2,41,065	9,02,888	61,16,657	9,99,911	18,37,493	4,346	1,39,05,977
	1907-08	5,830	2,59,505	9,10,723	67,08,796	10,76,537	17,72,803	3,600	1,47,27,450
Coorg	1903-04	..	2,099	6,208	32,824	500	..	..	67,180
	1904-05	..	1,349	8,143	34,496	500	..	..	65,643
	1905-06	..	1,239	10,896	47,877	500	..	..	74,791
	1906-07	..	847	9,025	40,979	500	..	..	60,795
	1907-08	..	1,150	10,530	37,514	500	..	..	60,983
Total	1903-04	18,876	4,48,080	29,34,835	1,72,59,520	23,79,978	19,62,117	31,318	3,74,06,859
	1904-05	29,261	5,92,804	29,82,532	1,78,55,771	24,15,156	19,43,957	33,059	3,84,76,732
	1905-06	37,586	4,70,163	30,65,328	2,10,20,150	19,53,452	20,46,865	23,800	4,22,16,617
	1906-07	32,646	5,91,108	41,08,050	2,18,06,024	16,13,738	35,76,454	24,875	4,56,01,782
	1907-08	43,328	5,73,810	36,51,378	2,41,15,612	16,39,753	38,57,798	23,624	4,97,78,289

(a) Includes Rs. 2,196 added by Accountant-General

PORT TRUSTS

[TABLES 1 TO 3, PAGES 54 TO 56]

(Compiled from the Annual Administration Reports of the Commissioners of the Ports of Calcutta, Bombay, Madras, Karáchi, Rangoon, and Chittagong)

The administration of the affairs of the larger ports is vested by law in bodies specially constituted for the purpose. They have wide powers, but their proceedings are more subject than those of municipal bodies to the control of Government. Except in Calcutta, the elected members are fewer in number than the nominated members. At all the ports the Europeans on the board largely out-number others ; there are no native Commissioners for Rangoon and Chittagong.

The income and expenditure of the six ports managed by Trusts (Aden is excluded from the tables) amounted last year to R495·08 lakhs, against R453·63 lakhs in 1906-07, of which 72 per cent stands against Calcutta and Bombay, this proportion corresponding fairly to the proportion of the maritime trade which centres in those two ports. Both income and expenditure have increased in Calcutta in the ten years ending 1907-08 at a far more rapid rate than in the other ports, the increase being due partly to expansion of trade and partly to the additional expenditure entailed by the construction of the docks and the imposition of additional charges to meet that expenditure.

The capital debt of the Trusts at the end of 1907-08 was about R1,701 lakhs, against R1,533 lakhs in 1906-07, of which nearly 83 per cent represented the debt of Calcutta and Bombay.

PORT TRUSTS

No. 1

STATEMENT of the CONSTITUTION, INCOME, EXPENDITURE, and DEBT, of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1898-99 to 1907-08

		Number of members	Classification of the Members						Income	Expenditure	Capital debt
			Nominated	Elected	Official	Non-official	Europeans	Natives			
Calcutta	1898-99	15	7	8	4	11	13	2	62,32,821	65,31,086	4,17,42,005
	1899-1900	15	7	8	4	11	13	2	66,51,114	66,53,495	4,27,42,265
	1900-01	15	7	8	5	10	13	2	75,43,501	70,68,423	4,74,63,127
	1901-02	15	7	8	5	10	12	3	78,00,318	73,95,122	4,72,42,172
	1902-03	15	7	8	6	9	12	3	77,34,261	72,70,468	4,70,11,162
	1903-04	15	7	8	6	9	12	3	79,65,376	76,75,562	5,00,67,482
	1904-05	15	7	8	6	9	12	3	88,86,726	82,32,754	4,98,10,320
	1905-06	15	7	8	7	8	13	2	89,55,395	86,64,987	5,30,41,456
	1906-07	16	7	9	5	11	14	2	1,00,08,737	98,90,809	6,33,54,757
	1907-08	16	7	9	6	10	14	2	1,09,57,142	1,07,84,105	7,06,50,465
Bombay	1898-99	13	8	5	5	8	10	3	52,87,056	51,37,700	5,21,52,257
	1899-1900								53,92,382	51,39,151	5,30,81,601
	1900-01								53,88,451	53,86,682	5,33,31,601
	1901-02								57,14,324	54,15,810	5,45,75,545
	1902-03								60,14,846	55,96,890	5,59,14,159
	1903-04								64,94,129	57,51,007	5,75,02,907
	1904-05								66,57,630	59,12,047	6,11,51,013
	1905-06								70,79,902	61,61,964	6,46,45,058
	1906-07								74,22,539	63,80,669	6,67,30,637
	1907-08								71,32,440	66,52,282	7,11,16,172
Madras	1898-99	10	6	4	3	7	7	3	7,39,331	8,08,636	47,79,227
	1899-1900	11	6	5	3	8	8	3	6,20,034	6,23,402	46,56,053
	1900-01	11	6	5	3	8	8	3	8,45,522	6,72,881	45,56,052
	1901-02	11	6	5	3	8	8	3	8,40,004	6,09,520	44,56,053
	1902-03	12	6	6	3	9	8	3	7,59,895	10,01,132	41,56,053
	1903-04	12	7	5	4	8	9	3	8,53,293	8,55,950	41,46,053
	1904-05	12	7	5	4	8	9	3	10,67,482	11,73,903	40,50,001
	1905-06	12	7	5	4	8	9	3	872,822	8,42,173	40,25,778
	1906-07	12	7	5	5	7	9	3	9,68,391	9,42,987	42,35,383
	1907-08	12	7	5	5	7	9	3	10,52,018	15,37,903	53,40,776
Karáchi	1898-99	9	5	4	4	5	6	3	13,71,616	11,31,648	53,74,659
	1899-1900	9	5	4	5	4	7	2	12,38,880	13,01,997	53,11,431
	1900-01	9	5	4	4	5	6	3	8,40,717	10,59,554	53,46,829
	1901-02	9	5	4	4	5	7	2	15,66,715	13,05,735	53,77,564
	1902-03	11	6	5	4	7	9	2	16,20,116	14,30,743	53,06,741
	1903-04	11	6	5	4	7	9	2	20,32,586	15,25,486	56,83,150
	1904-05	11	6	5	4	7	9	2	29,53,437	19,14,739	66,06,665
	1905-06	11	6	5	4	7	9	2	24,43,070	20,76,088	76,27,154
	1906-07	11	6	5	4	7	9	2	29,19,793	24,71,524	81,44,447
	1907-08	11	6	5	4	7	9	2	32,04,985	29,72,095	94,58,465
Rangoon	1898-99	9	9	..	3	6	9	..	12,05,169	13,38,746	4,44,040
	1899-1900	12	12	..	4	8	12	..	12,19,558	11,58,864	3,94,040
	1900-01	12	12	..	5	7	12	..	14,26,313	13,80,346	3,44,041
	1901-02	11	11	..	5	6	11	..	15,07,263	14,25,519	2,94,041
	1902-03	12	12	..	6	6	12	..	15,49,780	14,36,399	2,44,041
	1903-04	10	10	..	6	4	10	..	16,99,591	14,96,363	11,94,041
	1904-05	10	10	..	6	4	10	..	22,00,781	15,84,759	31,44,041
	1905-06	10	7	3	6	4	10	..	19,13,146	22,90,202	58,24,041
	1906-07	12	8	4	7	5	12	..	20,32,828	20,04,966	1,08,74,041
	1907-08	13	8	5	5	8	13	..	23,87,062	22,91,447	1,32,56,041
Chittagong	1898-99	9	9	..	3	6	7	2	77,356	59,158	1,79,446
	1899-1900	9	9	..	3	6	7	2	80,504	92,883	1,73,918
	1900-01	9	9	..	3	6	6	3	64,419	67,600	1,71,203
	1901-02	9	9	..	2	7	6	3	1,27,715	1,26,657	1,44,933
	1902-03	9	9	..	3	6	7	2	84,330	96,881	1,35,305
	1903-04	9	9	..	3	6	7	2	1,33,552	80,854	24,597
	1904-05	9	9	..	3	6	7	2	1,28,951	78,975	23,168
	1905-06	9	6	3	5	4	8	1	1,26,976	1,52,174	..
	1906-07	9	6	3	4	5	9	..	1,89,543	1,30,327	..
	1907-08	9	6	3	4	5	9	..	2,21,147	3,15,929	2,93,000

No. 2

INCOME (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1898-99 to 1907-08

Heads of Revenue	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08
Calcutta										
Fees and charges at wharves and jetties	20,16,444	21,50,386	22,24,190	23,06,149	20,83,054	19,01,984	19,35,279	20,26,455	21,47,587	23,37,656
Receipts from docks	15,34,335	16,50,063	23,77,450	24,14,147	21,04,541	23,15,937	25,66,565	24,48,554	27,18,960	30,19,337
Port dues	4,80,137	4,81,793	5,29,495	5,45,246	6,26,994	6,06,238	6,45,935	6,58,180	7,00,824	6,95,329
Rents	2,83,311	2,71,692	2,72,977	2,68,013	5,90,383	6,59,243	7,76,026	7,45,498	9,29,037	11,13,462
Other sources (including special toll)	19,18,594	20,97,180	21,39,389	22,66,763	23,29,289	24,81,974	29,62,921	30,76,708	35,12,329	37,91,358
Total	62,32,821	66,51,114	75,43,501	78,00,318	77,34,261	79,65,376	88,86,726	89,55,395	1,00,08,737	1,09,57,142
Bombay										
Dock and wharfage fees and dues	27,12,151	27,51,778	26,80,489	28,72,853	30,66,764	33,87,332	33,85,730	36,35,473	36,58,176	31,40,647
Port dues	1,49,389	1,49,319	1,55,071	1,60,403	1,61,702	1,73,523	1,85,010	1,98,446	2,03,187	1,67,509
Rents	11,93,258	13,10,380	12,50,381	13,27,354	13,65,647	14,39,492	14,65,998	14,89,981	16,34,579	18,27,438
Pilotage	1,81,458	1,80,366	1,88,682	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777
Other sources	10,50,800	10,00,539	11,13,828	11,57,106	12,18,091	12,76,209	13,95,677	15,18,279	16,82,897	17,71,069
Total	52,87,056	53,92,382	53,88,451	57,14,324	60,14,846	64,94,129	66,57,630	70,79,902	74,22,539	71,32,440
Madras										
Harbour receipts	6,34,083	5,26,061	7,54,068	7,73,964	6,74,962	6,74,769	7,12,535	7,87,647	8,63,836	9,68,862
Contributions from port funds	..	..	..	30,000	20,000	20,000	2,10,000	..	20,000	..
Other sources	1,05,248	93,973	91,454	36,040	64,933	1,58,524	1,44,947	85,175	84,555	83,156
Total	7,39,331	6,20,034	8,45,522	8,40,004	7,59,895	8,53,293	10,67,482	8,72,822	9,68,391	10,52,018
Karáchi										
Tolls and charges	8,57,754	7,46,540	4,93,479	10,37,401	10,28,694	13,25,789	20,36,711	16,20,592	19,72,663	20,93,969
Port dues	99,014	87,605	72,579	1,12,183	1,12,275	1,42,235	2,09,538	1,77,086	1,89,587	2,12,225
Rents	51,374	53,166	30,293	61,202	64,273	68,768	77,262	81,136	97,087	1,12,626
Pilotage	1,17,930	1,01,547	86,760	1,20,404	1,20,041	1,58,193	2,07,746	1,73,512	1,90,907	2,16,361
Other sources	2,45,544	2,50,022	1,57,606	2,35,525	2,94,833	3,37,601	4,22,180	3,90,744	4,69,549	5,69,804
Total	13,71,616	12,38,880	8,40,717	15,66,715	16,20,116	20,32,586	29,53,437	24,43,070	29,19,793	32,04,985
Rangoon										
[illegible]dding, shipping, and wharfage fees	6,31,625	6,37,248	6,84,522	7,09,408	7,16,820	8,44,971	11,65,907	10,06,675	10,67,096	11,96,495
[illegible]ort dues	1,58,328	1,60,438	1,82,077	1,88,419	2,30,015	2,41,363	2,67,847	2,72,040	2,78,466	2,90,329
Rents	1,29,234	1,44,985	1,34,086	1,54,209	1,38,437	1,44,541	1,67,855	2,06,811	2,31,212	2,91,867
Other sources	2,85,982	2,76,887	4,25,628	4,55,227	4,64,508	4,68,716	5,99,172	4,27,620	4,56,054	6,08,371
Total	12,05,169	12,19,558	14,26,313	15,07,263	15,49,780	16,99,591	22,00,781	19,13,146	20,32,828	23,87,062
Chittagong										
Port dues	29,845	35,294	30,454	41,955	37,239	48,848	49,233	48,746	65,613	65,244
Rents	1,288	1,048	840	1,355	1,463	1,470	711	1,921	1,834	1,192
Other sources	46,223	44,162	33,125	84,405	45,628	83,234	79,007	76,309	1,22,096	1,54,711
Total	77,356	80,504	64,419	1,27,715	84,330	1,33,552	1,28,951	1,26,976	1,89,543	2,21,147

No. 3

EXPENDITURE (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1898-99 to 1907-08

Heads of Expenditure	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08
Calcutta										
Administration and establishment	14,84,181	16,23,818	16,70,257	17,40,211	17,32,884	18,55,870	19,40,056	20,56,396	22,48,556	24,74,588
Works and repairs	4,86,387	4,25,952	4,10,927	4,37,600	7,87,725	7,56,777	8,46,070	9,40,189	11,97,218	10,66,914
Interest and sinking fund on loans	21,65,471	22,94,922	23,73,017	24,97,313	24,29,922	25,27,733	26,25,544	27,88,518	32,47,914	36,52,310
Other charges	23,95,047	23,08,803	26,14,222	27,20,538	23,19,937	25,35,182	28,21,084	28,79,884	31,97,121	35,90,293
Total	65,31,086	66,53,495	70,68,423	73,95,122	72,70,468	76,75,562	82,32,754	86,64,987	98,90,809	1,07,84,105
Bombay										
Administration and establishment	8,42,185	8,59,167	8,84,198	8,84,448	8,91,126	9,93,405	10,00,801	10,25,935	10,60,545	11,92,944
Works, stores, and repairs	7,64,550	7,31,567	6,06,644	7,88,546	8,00,891	6,65,983	7,15,579	7,98,025	8,03,306	11,16,555
Interest and sinking fund on loans	22,96,712	22,68,321	24,69,101	24,80,155	25,55,169	26,15,198	27,35,742	27,92,109	28,31,331	29,02,778
Pilotage	1,81,458	1,80,366	1,88,682	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777
Other charges	10,52,845	10,99,730	12,38,057	10,66,053	11,47,062	12,58,848	12,34,710	13,08,172	14,41,787	12,14,228
Total	51,37,750	51,39,151	53,86,682	54,15,810	55,96,890	57,51,007	59,12,047	61,61,964	63,80,669	66,52,282
Madras										
Administration and establishment	1,07,366	82,036	63,667	67,125	63,643	83,815	89,739	1,01,315	86,065	94,488
Works and repairs	1,66,457	55,547	1,20,480	85,703	1,87,261	43,271	90,893	1,49,082	80,883	1,99,106
Porterage	1,41,184	1,12,548	1,15,587	1,25,808	1,51,488	1,47,177	1,48,713	1,66,560	1,61,217	1,93,994
Interest and sinking fund on loans	3,19,565	3,38,239	3,09,583	3,05,035	5,73,175	1,77,738	2,61,918	2,72,936	2,05,250	2,36,116
Other charges	74,064	35,032	63,564	25,849	25,565	4,03,949	5,82,640	1,52,280	4,09,572	8,14,199
Total	8,08,636	6,23,402	6,72,881	6,09,520	10,01,132	8,55,950	11,73,903	8,42,173	9,42,987	15,37,903
Karáchi										
Administration and establishment	1,60,496	1,56,016	1,61,549	2,66,532	1,78,642	1,85,900	1,87,142	1,93,756	1,94,068	2,11,526
Works, stores, and repairs	1,80,404	3,89,505	2,31,589	1,72,614	3,40,219	2,72,156	4,50,158	3,65,246	7,07,284	7,85,780
Interest and sinking fund on loans	3,81,818	3,85,280	3,84,805	3,92,173	3,96,279	3,71,770	3,90,014	4,60,355	5,29,103	5,79,853
Pilotage	74,212	79,911	78,812	76,710	77,796	78,070	81,803	90,869	1,02,161	1,12,069
Other charges	3,34,716	2,91,285	2,02,799	3,97,706	4,37,807	6,17,590	8,05,622	9,65,862	9,38,908	12,82,86
Total	11,31,648	13,01,997	10,59,554	13,05,735	14,30,743	15,25,486	19,14,739	20,76,088	24,71,524	29,72
Rangoon										
Administration and establishment	2,97,953	3,21,233	3,45,653	4,15,556	6,73,201	3,97,608	4,10,308	3,79,676	3,74,459	5,53,
Works and repairs	5,45,493	3,48,669	3,42,197	3,85,759	4,64,076	5,14,483	5,55,951	6,89,288	6,31,154	3,65,
Interest and sinking fund on loans	74,702	72,202	69,702	67,202	64,702	62,202	1,24,575	2,52,783	4,30,649	6,98,31
Other charges	4,20,598	4,16,760	6,22,794	5,57,002	5,34,420	5,22,070	4,93,925	9,68,455	5,68,704	6,74,262
Total	13,38,746	11,58,864	13,80,346	14,25,519	14,36,399	14,96,363	15,84,759	22,90,202	20,04,966	22,91,447
Chittagong										
Administration and establishment	29,983	27,626	26,734	28,168	29,956	30,979	33,843	45,753	51,934	59,756
Works and repairs	10,480	12,440	9,110	9,136	20,683	14,689	29,120	58,107	68,695	2,19,688
Interest and sinking fund on loans	2,556	26,963	10,666	35,107	23,815	26,966	2,520	..	..	..
Other charges	16,139	25,854	21,090	54,246	22,427	8,220	13,492	48,314	9,698	36,485
Total	59,158	92,883	67,600	1,26,657	96,881	80,854	78,975	1,52,174	1,30,327	3,15,929

[THIRD ISSUE.]

STATISTICS OF BRITISH INDIA

For 1908-09 and preceding years

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities, Local Boards, and Port Trusts

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE
INDIA

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1910

Price One Rupee or One Shilling and Sixpence.

STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1907-08	1908-09
Municipalities—								
Number of Municipalities	794	749	764	750	764	749	746	717
Population within Municipal limits	13,792,253	14,000,503	15,295,331	15,693,692	16,510,021	16,670,774	16,985,201	16,714,025
Members of committee . No.	10,260	10,024	10,208	10,391	10,222	10,626	10,006	9,736
Income . . . . R	2,19,12,525	2,46,58,605	3,09,82,624	3,83,83,190	4,39,23,665	5,40,91,353	5,85,91,026	6,04,72,929
Extraordinary and Debt . „	..	1,04,93,144	2,72,52,355	1,27,36,464	2,84,49,241	3,99,35,588	3,54,40,127	4,00,79,901
Total receipts . „	2,19,12,525	3,51,51,749	5,82,34,979	5,11,19,654	7,23,72,906	9,40,26,941	9,40,31,153	10,05,52,830
Expenditure . . . „	2,07,60,267	2,47,86,756	3,60,59,891	4,22,74,209	4,57,85,550	5,71,75,865	6,03,49,668	6,32,69,188
Extraordinary and Debt . „	..	1,01,63,855	1,88,08,452	86,90,466	2,61,58,662	3,66,43,728	3,17,73,700	3,50,37,879
Total disbursements „	2,07,60,267	3,49,50,611	5,48,68,343	5,09,64,675	7,19,44,212	9,38,19,593	9,21,23,368	9,83,07,067
Local Boards—								
Number of Boards . .	..	..	996	1,093	1,101	1,089	1,093	1,091
Number of Members . .	..	..	15,278	16,867	16,214	16,157	15,994	15,984
Income . . . . R	..	..	2,59,66,512	2,88,05,557	2,64,52,529	4,30,89,009	4,71,21,166	4,78,53,870
Debt . . . . „	..	..	9,94,059	16,89,972	62,10,019	21,14,764	38,67,577	35,43,059
Total receipts . „	..	..	2,69,60,571	3,04,95,529	3,26,62,548	4,52,03,773	5,09,88,743	5,13,96,929
Expenditure . . . „	..	..	2,59,14,501	2,94,38,898	2,59,90,779	4,01,69,752	4,59,20,491	4,97,45,351
Debt . . . . „	..	..	9,66,738	16,06,108	64,93,645	20,46,865	38,57,798	45,32,886
Total disbursements „	..	..	2,68,81,239	3,10,45,006	3,24,84,424	4,22,16,617	4,97,78,289	5,42,78,237
Port trusts at five chief ports and Chittagong—								
Income . . . . R	..	..	1,00,23,954	1,24,28,616	1,61,08,923	2,19,45,031	2,49,54,794	2,61,76,820
Expenditure . . . „	..	..	92,92,132	1,25,22,134	1,56,35,486	2,05,64,438	2,45,53,761	2,66,80,131
Capital Debt . . . „	..	..	9,08,61,919	10,09,68,294	11,12,12,853	13,51,63,487	17,01,14,919	18,53,75,923

MUNICIPALITIES

(TABLES 1 TO 4, PAGES 6 TO 41)

(Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations)

There were 717 Municipalities in India in the year 1908-09, containing a total resident population of over 16 million people within their limits. This figure represents 7 per cent of the total population of British India. 541 of these Municipalities had a population of less than 20,000 and 176, a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to nearly 18 per cent. Excluding British Baluchistan, this percentage is lowest in Eastern Bengal and Assam where it amounts to only 2 per cent. In the other Provinces the population within Municipal limits varies from 6 to 10 per cent of the total population.

The average size of the Municipalities, according to population, varies in the principal Provinces from about 12,000 in Eastern Bengal and Assam to nearly 40,000 in Madras. In the Panjab and the Central Provinces including Berar the average is about 15,000. In Bombay and Burma it is about 20,000. In Bengal it is nearly 25,000 and in the United Provinces nearly 35,000.

Elected members are nearly one half (49 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 37 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal, excluding Calcutta, the Panjab, and the Central Provinces, including Berar. They are between 49 and 50 per cent in Calcutta and in the Municipalities of Eastern Bengal and Assam. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 12 per cent of the total number of members of the Municipalities in Burma excluding Rangoon. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of more than 3 to 1. The preponderance is greatest in the city of Bombay where 87 per cent of the members are non-officials.

Eighty-seven per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Calcutta where they represent 49 per cent. In the Panjab and in the Municipalities of Bombay, excluding Bombay city, more than 90 per cent of the total number of members are natives.

Generally speaking, the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide 39·3 per cent of the total income (*i.e.*, excluding receipts credited to the head "Extraordinary and Debt") of R6,04,00,000. Of the others only 12 have an annual income of over R5,00,000. The average income of all Municipalities other than the four mentioned above is only R51,471. It is highest in Burma (R83,000) and lowest in Eastern Bengal and Assam (R28,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income:

	Income (in lakhs of rupees)	Percentage to total income
Municipal rates and taxes :—		
Octroi (net)	121·25	20·6
House and land tax	127·65	21·1
Water rate	65·71	10·8
Conservancy tax	44·25	7·3
Vehicles and animals	17·47	2·8
Tolls on roads and ferries	13·65	2·2
Professions and trades	13·76	2·2
Lighting rate	14·76	2·4
Other taxes	19·61	3·2
Revenue derived from municipal property and powers apart from taxation	103·76	17·1
Grants, Contributions, and Miscellaneous	62·86	10·3

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the North-West Frontier Province where it represents 66 per cent of the total income of the Municipalities. In the Panjab it represents 65 per cent, in the United Provinces 50 per cent, in Bombay (excluding Bombay city) 30 per cent, and in the Central Provinces, including Berar, nearly 37 per cent. It is also levied in Bombay city where it contributed 18 per cent of the total income. It is not levied elsewhere except in the Sambulpore District which was transferred in 1905 from the Central Provinces to Bengal.

In Bengal, Madras, Eastern Bengal and Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, nearly half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was R2·54 in 1908-09, but it varies greatly in different areas, thus :

City of Bombay	11·25	Presidency of Bombay	1·96
Rangoon	10·93	Central Provinces, including Berar	1·65
Calcutta	8·18	Bengal	1·54
City of Madras	3·09	United Provinces of Agra and Oudh	1·5
North-West Frontier Province	2·47	Eastern Bengal and Assam	1·5
Burma	2·04	Presidency of Madras	1·28
Panjab	1·98	Coorg	1·09

The total expenditure of the Municipalities, excluding that debited to the head "Extraordinary and Debt," amounted to R6,32,00,000 in 1908-09. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces :

	Conservancy	Public Works, including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Bombay	22·1	14·5	6·4	20·6	9·2	5·1	4·6	4·6	2·4
Calcutta	19·6	9·02	8·4	19·8	10·4	15·2	7·4	·7	·3
United Provinces	21·8	12·5	12·7	6·03	5·6	13	6·4	2·7	4·7
Bombay (excluding Bombay city)	17·7	15·6	10·05	2·1	4·5	13·2	5·6	4·8	16·2
Panjab	14·7	11·2	14·4	3·7	5·4	7·6	13·3	10·8	9·0
Bengal (excluding Calcutta)	29·1	15·8	7·7	3·3	7·4	9·0	6·2	11·9	3·1
Madras (excluding Madras city)	23·3	19·6	7·2	2·7	1·5	9·7	4·1	9·6	11·9
Rangoon	13·2	14·3	8·4	13·8	7·3	14·5	5·2	2·3	4·4
Burma (excluding Rangoon)	20·3	14·9	9·4	3·4	·6	5·6	6·1	20·1	4·3
Central Provinces (including Berar)	23·05	15·5	12·6	1·8	1·9	11·2	3·6	4·2	12·1
Madras	18·6	19·4	7·4	13·2	14·5	6·5	4·1	2·8	2·8
Eastern Bengal and Assam	36·6	16·7	6·7	·8	3·2	11·5	4·5	9·6	4·0
TOTAL FOR INDIA	21·7	14·6	9·7	10·4	6·8	10·6	6·7	6·4	6·1

MUNICIPALITIES—*concluded*

NOTIFIED AREAS

In the Panjab, the United Provinces, Burma, Bombay, the Central Provinces, and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1908-09:

	Number of Notified Areas	Income	Expenditure
		R	R
Burma	16	4,46,887	4,12,506
Panjab	90	2,76,847	2,52,115
United Provinces	43	2,30,569	2,09,436
Central Provinces	6	37,861	35,935
North-West Frontier Province	5	27,872	29,534
Bombay	10	23,715	18,211
TOTAL	170	10,37,751	9,57,737

MUNICIPALITIES

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1904-05 to 1908-09

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
Burma (excluding Rangoon)	1904-05	40	664,914	512	159	261	92	185	327	145	367
	1905-06	42	682,626	530	164	276	90	190	340	146	384
	1906-07	43	688,929	537	168	298	71	190	347	145	392
	1907-08		689,691	540	168	309	63	192	348	146	394
	1908-09		692,237	540	167	310	63	189	351	144	396
Rangoon	1904-05	1	221,160	25	...	9	16	3	22	11	14
	1905-06										
	1906-07										
	1907-08										
	1908-09	1	221,160	25	..	6	19	5	20	13	12
Eastern Bengal and Assam	1904-05	14	94,982	141	24	70	47	50	91	30	111
	1905-06	49*	624,796	140	23	69	48	53	87	30	110
	1906-07	50	626,625	646	65	259	322	139	507	67	579
	1907-08	50	627,295	652	66	257	329	135	517	71	581
	1908-09										
Bengal (excluding Calcutta)	1904-05	161	2,874,533	2,217	133	947	1,137	352	1,865	259	1,958
	1905-06	128*	2,354,856	1,745	100	758	887	244	1,501	228	1,517
	1906-07	128	2,366,388	1,737	131	714	892	252	1,485	243	1,494
	1907-08	128	2,369,700	1,744	135	707	902	256	1,488	243	1,501
	1908-09			1,750	138	711	901	261	1,489	252	1,498
Calcutta	1904-05	1	847,796	51	1	25	25	12	39	28	23
	1905-06							13	38		
	1906-07										
	1907-08							9	42	27	24
	1908-09							9	42	26	25
United Provinces of Agra and Oudh	1904-05	89	3,111,583	1,249	155	155	939	295	954	238	1,011
	1905-06		3,110,254		156	154		301	948	235	1,014
	1906-07		3,115,345	1,217	144	136	937	266	951	211	1,006
	1907-08		3,115,752	1,224	147	141	936	264	960	212	1,012
	1908-09	87	3,100,667	1,208	148	140	920	260	948	207	1,001
Ajmer-Merwara	1904-05	3	102,820	51	6	14	31	19	32	10	41
	1905-06							8	45	11	42
	1906-07		165,930	53		15	32	10	43		
	1907-08		102,820					10	43	10	43
	1908-09							11	42	11	42
Panjab	1904-05	138	2,086,316	1,508	240	497	771	289	1,219	102	1,406
	1905-06		2,086,512	1,511	243	500	768	294	1,217	103	1,408
	1906-07		2,089,811	1,476	243	515	718	296	1,180	107	1,369
	1907-08	137	2,186,110	1,473	249	501	723	295	1,178	112	1,361
	1908-09	111	1,923,317	1,268	233	432	603	262	1,006	108	1,160

* The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 1—*continued*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1904-05 to 1908-09—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Natives
North-West Frontier Province	1904-05	10	186,375	162	50	112	..	51	111	25	137
	1905-06		164,571					50			136
	1906-07		164,691	161	49			49	112	22	139
	1907-08									24	137
	1908-09	9	159,473	149	45	104	..	45	104	22	127
British Baluchistan	1904	1	13,517	13	5	8	..	6	7	5	8
	1905			19	8	11		9	10	8	11
	1906-07							8	11	9	10
	1907-08			20		12			12	9	11
	1908-09	1	24,129	20	8	12	..	8	12	8	12
Bombay (excluding Bombay city)	1904-05	163	2,367,418	2,228	468	876	884	597	1,631	190	2,038
	1905-06	162	2,363,369	2,209	462	872	875	586	1,623	189	2,020
	1906-07	161	2,360,183	2,198	483	846	869	588	1,610	180	2,018
	1907-08	159	2,349,138	2,207	475	852	880	577	1,630	188	2,019
	1908-09	159	2,345,213	2,179	466	844	869	566	1,613	173	2,006
City of Bombay	1904-05	1	776,006	72	..	16	56	6	66	15	57
	1905-06									17	55
	1906-07							9	63	19	53
	1907-08		977,822					6	66	18	54
	1908-09										
Central Provinces and Berar	1904-05	58	883,579	757	27	264	466	182	575	82	675
	1905-06		882,688	756	15	281	460	180	576	88	668
	1906-07			759	22	281	456	184	575	81	678
	1907-08	57	877,949	752	22	277	453	179	573	79	673
	1908-09			760	20	272	468	177	583	79	681
Madras (excluding Madras city)	1904-05	60	1,907,102	925	68	421	436	209	716	163	762
	1905-06		1,915,208	905	70	415	420	211	694	159	746
	1906-07		1,916,853	940	69	410	461	197	743	157	783
	1907-08		1,917,165	938	70	407	461	200	738	143	795
	1908-09		1,919,852	919	72	403	444	189	730	148	771
City of Madras	1904-05	1	509,346	37	1	16	20	9	24	7	26
	1905-06							11	26	13	24
	1906-07										
	1907-08							10	27	14	23
	1908-09										
Coorg	1904-05	5	15,249	57	18	32	7	18	39	5	52
	1905-06					30	9	20	37	6	51
	1906-07							19	38		
	1907-08					31	8	19	38	6	51
	1908-09	5	15,249	53	18	27	8	19	34	6	47
Total	1904-05	746	16,662,696	10,004	1,354	3,717	4,933	2,289	7,715	1,324	8,680
	1905-06	749	16,670,774	10,026	1,358	3,746	4,922	2,262	7,764	1,334	8,692
	1906-07	750	16,760,517	9,985	1,408	3,691	4,886	2,230	7,735	1,309	8,676
	1907-08	746	16,985,201	10,006	1,415	3,687	4,904	2,215	7,791	1,314	8,692
	1908-09	717	16,714,025	9,736	1,389	3,590	4,757	2,152	7,584	1,309	8,436

MUNICIPALITIES

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1904-05 to 1908-09

HEADS OF INCOME	1904-05	1905-06	1906-07	1907-08	1908-09
OPENING BALANCE	1,40,63,460	1,53,11,634	1,58,83,649	1,74,86,849	1,93,69,297
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	79,35,921	73,68,548	68,85,236	70,11,741	68,27,445
II—Animals for slaughter	5,39,282	5,91,901	5,89,222	6,11,547	6,01,769
III—Fuel and articles for lighting and washing	8,05,736	7,37,074	6,35,181	7,00,505	6,40,597
IV—Building materials	7,95,498	8,66,258	8,53,744	9,45,848	8,97,160
V—Drugs, gums and spices	4,82,169	4,79,830	4,87,333	5,32,399	5,14,595
VI—Tobacco	5,35,978	5,49,138	5,24,535	5,20,658	5,22,820
VII—Cloth	19,78,238	18,87,784	15,72,977	16,91,696	15,37,610
VIII—Metals	3,99,266	4,21,475	5,25,382	6,39,775	5,41,641
TOTAL	1,31,57,404	1,29,38,276	1,21,30,893	1,27,02,536	1,21,,4,918
Tax on houses and lands	1,09,15,216	1,11,71,278	1,15,88,466	1,22,91,373	1,27,63,758
„ „ animals and vehicles	16,28,210	16,74,876	16,75,110	16,91,468	17,47,377
„ „ professions and trades	11,82,561	12,14,847	12,54,122	13,17,878	13,76,411
Tolls (on roads and ferries)	12,49,279	13,05,545	13,41,554	13,60,661	13,65,131
Water rate	52,57,705	56,48,242	61,12,600	66,54,862	65,70,909
Lighting rate	8,42,070	8,93,922	9,28,752	10,34,003	14,76,131
Conservancy (including scavenging and latrine rates)	34,40,113	35,16,580	38,33,535	43,22,637	44,25,305
Other taxes	12,04,432	12,11,374	13,15,205	13,47,986	12,57,038
TOTAL MUNICIPAL RATES AND TAXES	3,88,76,990	3,95,75,424	4,01,80,237	4,27,23,404	4,31,06,978
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,71,124	2,78,090	2,87,562	3,09,373	2,93,711
„ hackeny carriages	1,43,818	1,57,171	1,53,941	1,55,987	1,57,829
„ licenses for the sale of spirits and drugs	1,44,463	1,45,905	1,44,328	1,44,371	1,44,259
„ other sources	1,05,851	1,13,182	1,09,521	1,06,551	1,07,889
TOTAL	6,65,256	6,94,348	6,95,352	7,16,282	7,03,688
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	12,49,806	13,61,184	13,94,788	14,40,462	14,67,930
Sale proceeds of lands and produce of lands, etc.	7,93,405	8,42,929	10,00,683	11,51,351	20,38,810
Conservancy receipts (other than taxes and rates)	5,72,893	6,00,084	6,47,082	6,55,648	6,47,258
Fees and revenue from educational institutions	5,72,549	4,96,165	5,07,476	5,00,514	4,96,663
„ „ „ „ medical institutions	58,830	56,525	64,984	64,203	72,417
„ „ „ „ markets and slaughter-houses	30,93,538	35,64,152	34,05,771	35,18,038	35,56,345
„ „ „ „ tramways	1,06,570	1,16,773	1,45,290	1,49,918	1,62,124
Other fees	9,89,846	10,15,228	10,67,016	11,84,517	11,47,703
Fines under municipal and other Acts	4,10,751	3,29,786	3,39,654	3,19,420	3,07,596
Interest of Investments—					
For general purposes	5,59,077	6,49,386	4,05,005	4,06,499	4,39,840
„ educational purposes	6,402	6,972	5,788	6,577	6,731
„ medical purposes	34,386	31,083	30,117	30,138	32,042
Premium on loans	1,41,475	97,364	104	108	934
TOTAL	85,89,528	91,67,631	90,13,758	94,27,393	1,03,76,393
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	14,15,507	10,40,427	14,00,302	15,09,721	19,03,458
„ educational purposes	5,54,536	4,68,748	4,87,101	5,41,933	5,60,036
„ medical purposes	3,77,454	2,85,616	4,06,309	4,10,176	5,06,666
From Local Funds—					
For general purposes	2,27,453	2,53,887	2,28,354	2,01,817	2,72,230
„ educational purposes	96,657	1,23,793	1,25,559	1,17,063	1,11,216
„ medical purposes	3,47,417	3,57,903	4,26,563	3,88,025	4,35,942
From other sources—					
For general purposes	84,686	1,18,465	2,24,462	3,04,071	1,95,816
„ educational purposes	30,695	39,590	30,378	40,012	25,499
„ medical purposes	1,46,222	2,05,861	1,29,059	1,60,880	1,77,572
TOTAL	32,80,627	28,94,290	34,58,087	36,73,698	41,88,435
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	3,30,618	3,32,091	3,17,538	3,54,881	3,41,698
Other items	16,04,982	14,27,569	15,41,175	16,95,368	17,55,737
TOTAL	19,35,600	17,59,660	18,58,713	20,50,249	20,97,435
TOTAL INCOME	5,33,48,001	5,40,91,353	5,52,06,147	5,85,91,026	6,04,72,929
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	83,47,546	1,03,76,876	67,39,740	63,63,501	87,64,653
Loans—					
From Government	16,02,855	24,28,365	24,50,493	15,08,275	19,35,767
Raised in the market from private individuals	66,71,523	42,22,750	25,24,900	52,01,104	46,26,500
Realisations of sinking fund for repayment of loans	16,08,883	79,000	5,73,058	5,24,920	5,76,367
Advances—					
Permanent	24,554	13,546	20,122	26,921	24,553
Other	26,71,018	42,73,304	39,74,409	45,05,604	46,45,634
Deposits	1,87,38,052	1,85,41,747	1,62,08,793	1,73,09,802	1,95,02,457
TOTAL	3,96,64,431	3,99,35,588	3,24,91,515	3,54,40,127	4,00,79,901
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	9,30,12,432	9,40,26,941	8,76,97,662	9,40,31,153	10,05,52,830
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	10,70,75,892	10,93,38,575	10,35,81,311	11,15,18,002	11,99,22,127
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·23	2·3	2·4	2·52	2·54
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·1	3·17	3·39	3·45	3·57

NOTE.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year owing to rectifications of the past year's accounts without complete revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1904-05 to 1908-1909*

HEADS OF INCOME	1904-05	1905-06	1906-07	1907-08	1908-09
OPENING BALANCE	9,99,221	6,80,955	8,99,789	8,59,909	8,23,867
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	5,51,463	5,86,863	5,70,859	6,52,169	6,44,875
„ „ animals and vehicles	40,465	55,446	48,288	48,113	52,817
„ „ professions and trades	10,548	..	..	..	..
Tolls (on roads and ferries)	1,46,554	1,65,851	1,71,789	1,90,212	1,86,108
Water rate	93,864	93,324	1,04,751	1,07,538	1,40,145
Lighting rate	1,12,832	1,17,309	1,18,626	1,33,659	1,38,260
Conservancy (including scavenging and latrine rates)	1,20,561	1,31,683	1,53,698	2,29,119	2,52,040
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	10,78,876	11,50,476	11,68,011	13,60,810	14,14,245
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	18,001	16,916	15,968	15,591	16,979
„ hackney carriages	22,705	18,964	17,986	19,446	20,580
„ licenses for the sale of spirits and drugs	141	75	81	..	51
„ other sources	53	..	..	..	49
TOTAL	40,900	35,955	34,035	35,037	37,659
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	16,885	15,393	12,386	19,981	14,889
Sale proceeds of lands and produce of lands, etc.	13,129	14,967	27,331	25,810	16,420
Conservancy receipts (other than taxes and rates).	23,743	25,094	23,891	20,354	18,956
Fees and revenue from educational institutions	264	485	7,167	..	1,935
„ „ „ „ medical institutions	10,106	9,500	8,537	9,407	10,283
„ „ „ „ markets and slaughter-houses	11,41,959	15,30,185	13,00,156	13,02,493	13,60,247
„ „ „ „ tramways	..	3,088	3,000	3,288	3,288
Other fees	91,054	1,03,107	1,07,937	1,05,464	1,14,841
Fines under municipal and other Acts	36,905	39,213	36,403	44,234	43,011
Interest of Investments—					
For general purposes	2,665	17,248	3,225	2,732	3,311
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	13,36,710	17,58,280	15,30,033	15,33,763	15,87,181
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	36,225	92,409	83,357	1,67,848	2,00,955
„ educational purposes	7,386	2,500	7,302	3,850	3,850
„ medical purposes	34,900	53,516	1,19,980	1,46,641	1,79,398
From Local Funds—					
For general purposes	23,839	47,752	25,044	23,434	1,22,596
„ educational purposes	750	3,868	3,804	2,500	3,665
„ medical purposes	29,261	28,001	35,331	24,084	53,334
From other sources—					
For general purposes	1,650	4,575	2,700	852	6,700
„ educational purposes	200	68	..	..	..
„ medical purposes	1,615	38,800	360	8,510	980
TOTAL	1,35,826	2,71,489	2,77,878	3,77,719	5,71,478
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	6,475	11,163	9,048	1,467	1,716
Other items	21,715	22,665	23,033	28,105	59,061
TOTAL	28,190	33,828	32,081	29,572	60,777
TOTAL INCOME	26,20,502	32,50,028	30,42,038	33,36,901	36,71,340
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	19,000	1,10,000	3,52,000	2,10,000	79,500
Raised in the market from private individuals	65,000	..	..	..	..
Realisation of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	50	340	1,700	2,905	637
Other	1,48,148	2,00,911	82,996	74,589	68,773
Deposits	95,013	1,46,751	89,119	1,13,660	2,05,571
TOTAL	3,27,211	4,58,002	5,25,815	4,01,154	3,54,481
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	29,47,713	37,08,030	35,67,853	37,38,055	40,25,821
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	39,46,934	43,88,985	44,67,642	45,97,964	48,49,688
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·62	1·69	1·69	1·97	2·04
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·94	4·76	4·41	4·84	5·3

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	11,58,180	9,93,614	7,68,982	11,15,667	13,81,635
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	7,05,317	7,61,093	8,59,170	11,61,769	10,91,101
„ „ animals and vehicles	2,352	2,330	2,280	2,675	2,907
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	23,297	17,413	20,336	8,551	16,817
Water rate	2,75,522	2,98,799	3,80,860	5,58,799	5,05,010
Lighting rate	74,835	81,144	87,550	1,09,424	1,02,343
Conservancy (including scavenging and latrine rates)	4,61,436	5,03,174	5,57,071	7,77,263	6,97,734
Other taxes	..	..	..	..	..
Total Municipal Rates and Taxes	15,42,759	16,63,953	19,07,267	26,18,481	24,15,912
Realisations under Special Acts –					
From pounds	1,483	1,730	2,042	1,876	2,210
„ hackney carriages	22,787	27,249	27,545	25,298	24,092
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	24,270	28,979	29,587	27,174	26,302
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	37,343	40,843	47,409	48,148	54,480
Sale proceeds of lands and produce of lands, etc.	11,238	5,591	9,001	9,151	90,376
Conservancy receipts (other than taxes and rates)	3,396	4,701	3,143	6,698	5,799
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	3,75,356	3,74,284	3,69,960	3,74,498	3,68,116
„ „ „ „ tramways	13,280	13,280	13,670	27,568	37,792
Other fees	1,66,540	1,76,139	1,71,693	1,60,171	1,73,592
Fines under municipal and other Acts	26,927	37,765	42,702	36,480	29,473
Interest of Investments –					
For general purposes	18,964	27,970	36,265	40,998	50,033
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	71,477	50,605	..	..	..
Total	7,24,521	7,31,178	6,93,843	7,03,712	8,09,661
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	5,000	5,000	63,719	5,000	5,000
„ educational purposes	..	..	..	..	..
„ medical purposes	1,800	1,800	1,01,800	1,800	1,800
From Local Funds—					
For general purposes	1,20,000	95,000	70,000	45,000	20,000
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	214	107	108	108	108
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	1,27,014	1,01,907	2,35,627	51,908	26,908
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	83,001	82,435	1,37,240	97,817	1,07,103
Total	83,001	82,435	1,37,240	97,817	1,07,103
Total Income	25,01,565	26,08,452	20,03,564	34,99,092	33,85,856
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	11,20,500	7,66,000	9,14,000	6,94,000	11,44,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	3,31,727	6,19,053	9,95,717	8,05,866	7,32,507
Deposits	1,81,865	1,31,011	1,13,138	1,54,605	1,81,673
Total	16,34,092	15,16,064	20,22,855	16,54,471	20,59,180
Total Receipts, excluding opening balance	41,35,657	41,24,516	50,26,419	51,53,563	54,45,066
Total Receipts, including opening balance	52,93,837	51,18,130	57,95,401	62,69,230	68,26,701
Incidence of taxation (municipal rates and taxes) per head of population	6·98	7·52	8·62	11·84	10·93
Incidence of income per head of population	11·31	11·79	13·58	15·82	15·31

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06(a)	1906-07	1907-08	1908-09
Opening Balance	58,912	2,48,874	2,54,816	2,99,018	3,74,435
Municipal Rates and Taxes—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	58,921	2,52,150	2,58,370	2,79,792	2,82,061
„ „ animals and vehicles	9,420	60,717	61,537	61,638	63,733
„ „ professions and trades	..	11,546	12,721	16,980	15,269
Tolls (on roads and ferries)	16,579	69,059	68,253	68,391	63,764
Water rate	15,940	29,951	26,195	32,035	53,246
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	25,749	2,29,538	2,36,762	2,53,273	2,63,420
Other taxes	5,185	2,00,481	1,95,777	2,06,494	2,04,321
Total municipal rates and taxes	1,31,794	8,52,442	8,59,615	9,18,603	9,45,814
Realisations under special Acts—					
From pounds	15,701	33,711	31,985	32,633	32,868
„ hackney carriages	..	3,260	3,177	3,851	4,085
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	163	798	597	685	896
Total	15,864	37,769	35,759	37,169	37,849
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	8,491	14,976	12,985	14,184	14,079
Sale proceeds of lands and produce of lands, etc.	125	11,523	3,085	5,032	6,227
Conservancy receipts (other than taxes and rates)	5,874	13,283	9,918	8,954	10,685
Fees and revenue from educational institutions	649	12,739	12,538	13,495	14,025
„ „ „ „ medical institutions	..	408	461	363	1,004
„ „ „ „ markets and slaughter-houses	30,381	37,640	43,641	45,461	42,804
„ „ „ „ tramways	..	..	..	..	..
Other fees	309	14,533	13,251	14,022	15,190
Fines under municipal and other Acts	1,648	8,780	7,513	8,673	7,933
Interest of Investments—					
For general purposes	..	1,239	1,265	1,291	2,536
„ educational purposes	..	..	..	..	..
„ medical purposes	..	4,010	1,362	1,400	1,444
Premium on loans	..	..	..	..	..
Total	47,477	1,19,131	1,06,019	1,12,875	1,15,927
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	51,588	57,242	79,624	2,54,574	1,57,635
„ educational purposes	..	346	899	7,472	6,678
„ medical purposes	..	26,055	16,095	15,014	19,841
From Local Funds—					
For general purposes	1,000	1,134	3,200	1,200	1,860
„ educational purposes	..	..	886	..	..
„ medical purposes	400	18,523	21,380	28,531	34,547
From other sources—					
For general purposes	..	4,310	5,151	4,800	15,278
„ educational purposes	..	240	200	221	260
„ medical purposes	..	33,575	21,272	30,597	31,507
Total	52,988	1,41,425	1,48,707	3,42,409	2,67,606
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,617	14,472	9,978	24,056	18,288
Other items	2,198	13,979	15,348	30,796	35,311
Total	3,815	28,451	25,326	54,852	53,599
Total Income	2,51,938	11,80,218	11,75,426	14,65,908	14,20,795
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	884	..	..
Loans—					
From Government	..	22,270	79,000	1,12,000	77,500
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	2,310	7,887	1,680	1,640
Advances—					
Permanent	..	1,830	1,950	1,595	1,610
Other	463	1,32,401	1,15,038	1,38,733	1,69,225
Deposits	52	11,608	41,613	23,757	25,343
Total	515	1,70,419	2,46,372	2,77,765	2,75,318
Total Receipts, excluding opening balance	2,52,453	13,50,637	14,21,798	17,43,673	16,96,113
Total Receipts, including opening balance	3,11,367	15,99,511	16,76,614	20,42,691	20,70,548
Incidence of taxation (municipal rates and taxes) per head of population	1·39	1·37	1·37	1·46	1·5
Incidence of income per head of population	2·35	1·89	1·87	2·33	2·25

(a) The variations in these figures a e due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

MUNICIPALITIES

No. 2—D

INCOME (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1904-05 to 1908-09*

HEADS OF INCOME	1904-05	1905-06(a)	1906-07	1907-08	1908-09
OPENING BALANCE	9,44,342	7,58,552	9,29,584	10,48,618	13,20,546
MUNICIPAL RATES AND TAXES—					
Octroi	..	..	..	..	..
Class I—Articles of food or drink for men or animals	..	31,930	15,652	12,005	17,759
II—Animals for slaughter	..	297	395	287	338
III—Fuel and articles for lighting and washing	..	5,139	2,565	1,209	2,022
IV—Building materials	..	1,445	1,987	1,779	1,701
V—Drugs, gums and spices	..	1,087	1,108	1,005	846
VI—Tobacco	..	411	461	358	462
VII—Cloth	..	5,672	5,583	4,322	4,140
VIII—Metals	..	1,436	1,507	1,379	1,281
TOTAL	..	47,417	29,276	22,344	28,352
Tax on houses and lands	12,99,830	11,72,795	12,39,399	13,37,442	14,29,036
„ „ animals and vehicles	2,72,877	2,24,073	2,31,497	2,35,510	2,31,194
„ „ professions and trades	65,323	53,954	57,585	59,823	62,470
Tolls (on roads and ferries)	1,44,891	93,428	1,10,894	1,03,107	99,581
Water rate	2,97,903	2,98,646	3,11,987	3,65,656	4,06,896
Lighting rate	87,308	94,244	1,04,662	1,48,672	1,89,451
Conservancy (including scavenging and latrine rates)	8,62,715	7,08,870	7,47,886	8,02,987	8,22,688
Other taxes	6,35,095	4,08,979	4,06,825	3,91,524	3,70,353
TOTAL MUNICIPAL RATES AND TAXES	36,65,942	31,02,406	32,40,011	34,67,065	36,40,021
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	60,481	44,697	46,925	49,465	48,333
„ hackney carriages	11,672	9,130	9,862	10,845	10,786
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	32,042	35,336	32,428	31,730	34,566
TOTAL	1,04,195	89,163	89,215	92,040	93,685
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	89,886	85,041	91,222	93,392	84,376
Sale proceeds of lands and produce of lands, etc.	19,397	17,698	18,463	12,891	19,981
Conservancy receipts (other than taxes and rates)	31,152	26,107	26,768	27,113	20,293
Fees and revenue from educational institutions	39,443	28,207	26,417	24,779	22,388
„ „ „ „ medical institutions	7,034	8,150	14,169	10,761	12,576
„ „ „ „ markets and slaughter-houses	1,04,450	92,219	99,161	1,11,350	1,08,805
„ „ „ „ tramways	125	278	658	125	321
Other fees	39,131	32,676	37,845	38,071	38,755
Fines under municipal and other Acts	58,420	45,456	40,401	40,515	40,201
Interest of Investments—					
For general purposes	17,930	9,403	18,680	13,514	8,255
„ educational purposes	1,936	1,935	2,435	3,182	2,716
„ medical purposes	16,704	8,976	10,596	9,837	11,382
Premium on loans	..	..	..	..	..
TOTAL	4,25,608	3,56,146	3,86,815	3,85,530	3,70,049
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	61,055	1,01,918	79,698	2,55,546	4,77,805
„ educational purposes	5,300	7,024	13,353	7,623	6,954
„ medical purposes	1,61,877	98,404	1,09,399	92,801	48,479
From Local Funds—					
For general purposes	18,951	19,920	13,168	30,988	22,731
„ educational purposes	750	762	2,078	1,870	1,136
„ medical purposes	97,552	83,918	1,19,765	96,219	1,03,071
From other sources—					
For general purposes	28,786	30,068	40,470	22,966	1,11,550
„ educational purposes	4,423	1,776	1,757	3,016	3,043
„ medical purposes	1,09,540	77,300	87,781	98,162	1,19,790
TOTAL	4,88,234	4,21,090	4,67,469	6,09,191	8,94,559
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	25,493	20,149	25,005	24,224	19,125
Other items	74,229	42,267	37,783	44,116	62,119
TOTAL	99,722	62,416	62,788	68,340	81,244
TOTAL INCOME	47,83,701	40,31,221	42,46,298	46,22,166	50,79,558
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	24,598	18,070	45,185	4,100	56,355
Loans—					
From Government	2,17,235	4,01,000	2,92,000	4,13,500	1,57,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	2,310	5,415	49,994	23,241	77,823
Advances—					
Permanent	903	2,419	575	1,134	2,740
Other	6,56,868	4,32,296	4,27,806	4,69,750	3,87,915
Deposits	91,680	76,707	2,00,318	2,13,789	2,91,199
TOTAL	9,93,594	9,35,907	10,15,878	11,25,514	9,73,029
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	57,77,295	49,67,128	53,62,176	57,47,680	60,52,587
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	67,21,637	57,25,680	61,91,760	67,96,298	73,73,133
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·28	1·31	1·36	1·62	1·54
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·66	1·71	1·79	1·95	2·14

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1904-05 to 1908-09*

HEADS OF INCOME	1904-05	1905-06	1906-07	1907-08	1908-09
OPENING BALANCE	15,42,174	26,49,353	22,02,730	13,54,034	22,65,058
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	23,38,612	26,12,977	25,59,229	26,78,023	27,72,975
„ „ animals and vehicles	2,54,680	2,63,621	2,74,887	2,72,923	2,73,588
„ „ professions and trades	5,09,671	5,20,354	5,51,194	5,78,244	6,11,534
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	14,74,557	15,65,173	16,13,661	16,88,564	17,48,434
Lighting rate	4,92,340	5,22,595	5,38,785	5,63,794	5,83,784
Conservancy (including scavenging and latrine rates)	5,54,052	4,55,539	5,95,069	6,19,589	6,37,579
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	56,23,912	59,40,259	61,32,825	64,01,137	66,27,894
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	..	..	..	..	..
„ hackney carriages	19,403	19,636	18,149	17,069	16,855
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	31,085	29,999	35,105	32,916	28,319
TOTAL	50,488	49,635	53,254	49,985	45,174
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	67,777	65,567	78,582	84,732	62,464
Sale proceeds of lands and produce of lands, etc.	3,15,879	1,48,640	1,70,154	1,18,722	414,871
Conservancy receipts (other than taxes and rates)	4,752	3,202	3,837	3,244	3,361
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	1,304	3,905	2,491	1,531	6,653
„ „ „ „ markets and slaughter-houses	2,95,217	3,08,304	3,27,984	3,57,608	3,33,925
„ „ „ „ tramways	37,999	36,713	74,500	63,554	62,934
Other fees	40,124	28,226	29,824	44,533	38,239
Fines under municipal and other Acts	61,836	58,807	60,735	48,821	52,157
Interest of Investments—					
For general purposes	55,471	75,903	85,733	72,330	78,528
„ educational purposes	..	..	..	..	..
„ medical purposes	370	269	168	167	168
Premium on loans	28,363	4,285	..	..	..
TOTAL	9,09,092	7,33,821	8,34,008	7,95,242	10,53,300
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	1,01,204	14,054	21,454	12,204	12,204
„ educational purposes	..	..	..	..	..
„ medical purposes	3,32,641	..	..	53,666	79,547
From Local Funds—					
For general purposes	1,500	3,000	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	11,382	12,476	16,999	2,24,538	10,405
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	1,14,086	29,530	38,453	2,90,408	1,02,156
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	26,192	..	..	..	..
Other items	4,25,482	2,96,874	3,09,911	3,80,864	3,99,277
TOTAL	4,51,674	2,96,874	3,09,911	3,80,864	3,99,277
TOTAL INCOME	71,49,252	70,50,119	73,68,451	79,17,636	82,27,801
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	35,00,000	15,00,000	12,81,400	26,18,600	20,00,000
Realisations of sinking fund for repayment of loans	15,00,000	..	..	..	..
Advances—					
Permanent	193	..	415	1,065	..
Other	..	6,722	..	4,41,934	..
Deposits	..	32,885	1,10,065	..	11,168
TOTAL	50,00,193	15,39,607	13,91,880	30,61,599	20,11,168
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	1,21,49,445	85,89,726	87,60,331	1,09,79,235	1,02,38,969
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,36,91,619	1,12,39,079	1,09,63,061	1,23,33,269	1,25,04,027
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	6·63	7·01	7·56	7·9	8·18
INCIDENCE OF INCOME PER HEAD OF POPULATION	8·43	8·32	8·43	9·77	10·15

MUNICIPALITIES

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	19,82,793	21,20,577	22,62,811	28,13,934	20,86,309
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	16,79,171	17,92,231	17,94,576	19,13,756	17,67,551
II—Animals for slaughter	1,98,930	2,17,053	2,14,952	2,25,924	2,15,573
III—Fuel and articles for lighting and washing	1,76,661	1,69,449	1,57,373	1,70,897	1,59,091
IV—Building materials	2,40,600	2,77,749	2,65,769	3,00,391	2,46,391
V—Drugs, gums, and spices	1,73,841	1,96,068	2,14,751	2,20,555	2,11,268
VI—Tobacco	76,321	81,171	83,162	80,560	78,780
VII—Cloth	5,00,872	5,00,666	5,36,297	5,33,370	5,23,365
VIII—Metals	1,33,658	1,24,381	1,24,144	1,33,372	1,22,371
Total	32,09,669	33,88,049	34,16,433	36,01,568	33,46,090
Tax on houses and lands	2,38,162	2,35,252	2,32,729	2,53,138	2,59,433
„ „ animals and vehicles	55,252	53,688	52,300	52,873	50,702
„ „ professions and trades	1,52,715	1,63,357	1,59,815	1,63,142	1,53,912
Tolls (on road and ferries)	1,28,634	1,38,771	1,40,315	1,38,752	1,25,955
Water rate	2,79,166	2,92,941	2,98,203	3,02,432	3,14,758
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	45,260	43,405	45,051	44,207	47,278
Other taxes	3,52,163	3,89,030	4,22,741	4,54,491	3,54,876
Total municipal rates and taxes	44,61,021	47,04,493	47,67,587	50,10,603	46,53,004
Realisations under special Acts—					
From pounds	67,646	63,904	66,594	74,609	66,943
„ hackney carriages	34,965	40,560	37,204	38,269	36,336
„ licenses for the sale of spirits and drugs	..	..	..	187	..
„ other sources	6,304	7,175	7,825	9,400	9,866
Total	1,08,915	1,11,639	1,11,623	1,22,465	1,13,145
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	4,09,641	4,04,622	4,11,112	3,97,085	4,50,206
Sale proceeds of lands and produce of lands, etc.	51,639	49,156	1,11,557	87,402	2,16,804
Conservancy receipts (other than taxes and rates)	1,45,420	1,61,210	1,88,147	1,91,450	2,13,760
Fees and revenue from educational institutions	26,779	24,797	30,883	13,365	17,264
„ „ „ „ medical institutions	653	830	802	3,813	705
„ „ „ „ markets and slaughter-houses	1,25,168	1,56,125	1,48,142	1,53,857	1,63,915
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,88,007	1,99,963	2,20,395	2,59,499	2,47,055
Fines under municipal and other Acts	47,149	49,485	45,503	47,487	47,682
Interest of Investments—					
For general purposes	14,690	7,666	6,522	9,188	6,997
„ educational purposes	136	24	25	12	617
„ medical purposes	299	297	297	297	297
Premium on loans	..	..	..	..	..
Total	10,09,581	10,57,175	11,63,385	11,63,455	13,65,302
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	7,61,107	1,55,353	4,19,536	89,548	1,93,455
„ educational purposes	157	2,636	3,188	2,208	242
„ medical purposes	400	900	1,182	20,069	1,686
From Local Funds—					
For general purposes	26,688	34,535	36,922	39,325	53,513
„ educational purposes	1,530	26,473	19,604	12,965	12,888
„ medical purposes	1,340	1,250	2,066	3,060	3,461
From other sources—					
For general purposes	2,806	12,602	4,521	11,397	8,079
„ educational purposes	12,238	..	..	..	300
„ medical purposes	..	..	..	244	..
Total	8,06,266	2,33,749	4,87,019	1,78,816	2,73,624
Miscellaneous—					
Recoveries on account of services rendered to private individuals	15,756	31,911	15,184	34,857	37,818
Other items	1,08,053	2,40,893	88,034	96,862	1,15,662
Total	1,23,809	2,72,804	1,03,218	1,31,719	1,53,480
Total Income	65,09,592	63,79,860	66,32,832	66,07,058	65,58,555
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	40,588	55,165	46,488	..	36,529
Loans—					
From Government	3,67,000	7,20,750	11,10,500	4,78,000	8,95,250
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	18,075	1,201	1,701	1,686	7,558
Other	1,080	289	4,202	2,267	30,723
Deposits	18,859	16,084	1,37,995	47,230	1,13,123
Total	4,45,602	7,93,489	13,00,886	5,29,183	10,83,183
Total Receipts, excluding opening balance	69,55,194	71,73,349	79,33,718	71,36,241	76,41,738
Total Receipts, including opening balance	89,37,987	92,93,926	1,01,96,529	99,50,175	97,28,047
Incidence of taxation (municipal rates and taxes) per head of population	1·43	1·51	1·33	1·61	1·5
Incidence of income per head of population	2·09	2·05	2·17	2·12	2·12

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the **PANJAB,** *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	15,56,748	15,11,972	15,17,926	16,74,716	17,26,903
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	19,32,165	18,38,063	19,06,737	20,13,427	19,35,162
II—Animals for slaughter	1,39,551	1,62,736	1,53,472	1,62,906	1,50,246
III—Fuel and articles for lighting and washing	2,03,914	1,84,238	1,77,562	2,20,197	1,87,516
IV—Building materials	2,24,221	2,17,327	2,19,461	2,66,182	2,57,025
V—Drugs, gums, and spices	1,24,984	1,15,891	1,13,702	1,40,373	1,26,469
VI—Tobacco	77,610	78,267	85,108	76,275	70,794
VII—Cloth	4,65,152	4,38,882	4,42,831	5,06,047	4,45,178
VIII—Metals	1,17,059	1,54,671	1,47,509	1,92,078	1,74,846
Total	32,84,666	31,90,245	32,48,330	35,80,668	33,55,624
Tax on houses and lands	2,15,766	2,30,121	2,76,425	2,84,470	3,10,912
„ „ animals and vehicles	47,181	38,925	41,813	49,546	58,307
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	11,914	24,666	14,574	12,750	8,724
Water rate	43,022	31,223	48,998	46,714	49,221
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	7,010	6,314	7,355	6,900	6,771
Other taxes	20,682	19,303	34,261	22,570	22,877
Total municipal rates and taxes	36,30,231	35,40,797	36,71,756	40,03,618	38,12,436
Realisations under special Acts—					
From pounds	24,271	26,808	26,795	29,289	20,312
„ hackney carriages	7,704	10,874	11,459	12,838	12,759
„ licenses for the sale of spirits and drugs	..	..	..	..	18
„ other sources	2,705	1,291	1,963	1,992	1,035
Total	34,680	38,973	40,217	44,119	42,124
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,47,699	2,33,203	2,39,034	2,53,392	2,78,871
Sale proceeds of lands and produce of lands, etc.	51,244	2,12,813	2,05,330	1,45,934	2,82,188
Conservancy receipts (other than taxes and rates)	1,59,070	1,53,602	1,57,768	1,57,556	1,52,067
Fees and revenue from educational institutions	1,93,156	1,03,913	1,09,410	1,11,922	1,05,190
„ „ „ „ medical institutions	8,439	8,505	12,601	14,532	18,545
„ „ „ „ markets and slaughter-houses	61,457	67,914	78,749	77,880	86,020
„ „ „ „ tramways	..	..	..	..	..
Other fees	22,974	13,651	14,605	16,973	26,467
Fines under municipal and other Acts	21,541	25,043	30,362	28,305	27,204
Interest of Investments—					
For general purposes	11,249	12,753	6,418	3,929	12,530
„ educational purposes	914	2,185	910	909	910
„ medical purposes	2,956	2,010	2,215	2,269	2,129
Premium on loans	..	516	..	..	..
Total	6,80,699	8,36,108	8,57,393	8,13,601	9,92,121
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	34,318	28,334	1,48,434	60,225	1,33,739
„ educational purposes	87,283	16,692	20,909	19,421	25,565
„ medical purposes	19,415	19,215	17,995	10,231	29,945
From Local Funds—					
For general purposes	5,971	14,971	22,535	5,096	10,144
„ educational purposes	38,195	31,233	37,368	39,708	30,670
„ medical purposes	74,922	76,771	88,321	78,162	75,828
From other sources—					
For general purposes	838	1,723	91,612	2,628	8,797
„ educational purposes	1,330	616	4,206	3,273	238
„ medical purposes	11,369	37,936	4,450	10,924	7,851
Total	2,73,641	2,27,491	4,38,830	2,29,668	3,22,777
Miscellaneous—					
Recoveries on account of services rendered to private individuals	26,677	7,691	13,282	30,433	21,923
Other items	4,37,592	2,96,738	3,89,691	3,94,800	3,66,575
Total	4,64,269	3,04,429	4,02,973	4,25,233	3,88,498
Total Income	50,83,520	49,47,798	54,08,169	55,16,239	55,57,956
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	54,071	1,79,027	1,50,000	73,000
Loans—					
From Government	2,91,879	1,33,645	11,733	9,125	(*a*)—5,833
Raised in the market from private individuals	1,00,000	2,30,000	1,80,000	3,00,000	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	191	570	1,800	4,581	2,618
Other	3,565	27,821	21,904	19,617	45,441
Deposits	9,449	10,207	68,893	76,468	27,620
Total	4,05,084	4,56,314	4,63,357	5,59,791	1,42,846
Total Receipts, excluding opening balance	54,88,604	54,04,112	58,71,526	60,76,030	57,00,802
Total Receipts, including opening balance	70,45,352	69,46,084	73,89,452	77,50,746	74,27,705
Incidence of taxation (municipal rates and taxes) per head of population	1·63	1·7	1·75	1·92	1·98
Incidence of income per head of population	2·32	2·37	2·61	2·65	2·89

(*a*) This represents write-back of an erroneous debit to the Simla Municipality in the Accountant General's accounts for 1907-08

MUNICIPALITIES

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1904-05 to 1908-09*

HEADS OF INCOME	1904-05	1905-06	1906-07	1907-08	1908-09
OPENING BALANCE	1,46,957	1,63,223	1,66,187	1,58,160	2,12,837
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	2,10,305	1,98,195	1,94,307	1,96,693	2,08,120
II—Animals for slaughter	7,087	7,654	7,718	8,272	8,378
III—Fuel and articles for lighting and washing	22,363	18,426	17,920	21,686	22,833
IV—Building materials	17,267	17,495	19,535	22,033	20,939
V—Drugs, gums, and spices	13,807	12,312	11,953	13,757	11,699
VI—Tobacco	6,293	7,463	8,402	7,286	6,635
VII—Cloth	99,015	99,805	87,382	92,388	91,126
VIII—Metals	14,682	14,284	13,830	15,458	16,738
TOTAL	3,90,769	3,75,634	3,61,327	3,77,923	3,87,500
Tax on houses and lands	1,412	80	1,329	1,615	1,584
„ „ animals and vehicles	2,864	3,144	3,982	4,284	296
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	293	5,394	10,406	4,770	5,052
Lighting rate	15	..	..	..	..
Conservancy (including scavenging and latrine rates)	423	418	374	298	640
Other rates	28	36	11	22	24
TOTAL MUNICIPAL RATES AND TAXES	3,95,804	3,84,706	3,77,429	3,88,912	3,95,096
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	559	520	471	589	583
„ hackney carriages	1,606	969	1,743	997	1,281
„ licenses for the sale of spirits and drugs	..	1,440	..	..	..
„ other sources	..	..	..	..	..
TOTAL	2,165	2,929	2,214	1,586	1,864
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	59,704	63,713	70,538	74,230	78,101
Sale proceeds of lands and produce of lands, etc.	2,207	17,993	8,003	13,303	8,149
Conservancy receipts (other than taxes and rates)	22,968	21,549	20,946	21,197	17,274
Fees and revenue from educational institutions	17,723	16,570	15,920	14,969	14,616
„ „ „ „ medical institutions	954	330	955	333	252
„ „ „ „ markets and slaughter-houses	18,625	14,062	15,987	16,605	18,150
„ „ „ „ tramways	..	..	..	..	..
Other fees	3,538	149	1,757	2,101	2,078
Fines under municipal and other Acts	3,208	2,214	2,458	2,766	2,283
Interest of Investments—					
For general purposes	1,047	1,047	1,048	1,011	1,242
„ educational purposes	400	325	147	194	49
„ medical purposes	105	105	104	105	105
Premium on loans	..	..	..	..	..
TOTAL	1,30,479	1,38,057	1,37,863	1,46,814	1,42,299
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	3,060	4,959	3,570	3,480	3,060
„ medical purposes	..	..	..	..	35,000
From Local Funds—					
For general purposes	..	..	60	60	60
„ educational purposes	1,200	900	1,200	300	300
„ medical purposes	1,770	1,060	..	710	1,343
From other sources—					
For general purposes	..	..	48	85	..
„ educational purposes	877	140	621	172	..
„ medical purposes	..	112	481	835	181
TOTAL	6,907	7,171	5,980	5,642	39,944
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	15,107	9,217	2,513	4,339	8,543
TOTAL	15,107	9,217	2,513	4,339	8,543
TOTAL INCOME	5,50,462	5,42,080	5,25,999	5,47,293	5,87,746
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	1,680	900	15,294	400
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	4	210	6	50	..
Deposits	..	300	893	2,381	5,351
TOTAL	4	2,190	1,799	17,725	5,751
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	5,50,466	5,44,270	5,27,798	5,65,018	5,93,497
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	6,97,423	7,07,493	6,93,985	7,23,178	8,06,334
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·09	2·34	2·29	2·36	2·47
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·92	3·29	3·19	3·32	3·68

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1904-05 to 1908-09*

HEADS OF INCOME	1904-05	1905-06	1906-07	1907-08	1908-09
OPENING BALANCE	17,85,175	24,54,812	26,87,302	31,16,004	37,66,800
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	21,26,931	19,81,471	13,43,094	11,09,567	12,20,250
II—Animals for slaughter	7,363	8,744	8,603	7,737	8,015
III—Fuel and articles for lighting and washing	2,08,678	2,24,360	1,60,485	1,91,336	1,85,113
IV—Building materials	1,03,457	1,27,647	1,07,483	1,29,926	1,41,033
V—Drugs, gums, and spices	64,291	75,324	55,500	69,039	69,987
VI—Tobacco	75,898	76,893	48,896	49,295	52,307
VII—Cloth	6,29,699	6,17,453	2,68,235	3,18,607	2,78,865
VIII—Metals	72,799	72,845	2,03,417	2,45,144	1,81,072
TOTAL	32,89,116	31,84,737	21,95,713	21,20,651	21,36,642
Tax on houses and lands	6,91,117	7,35,495	7,24,989	7,44,752	7,72,107
„ „ animals and vehicles	1,30,555	1,26,722	1,41,873	1,45,853	1,44,809
„ „ professions and trades	15,247	15,668	14,691	15,943	16,198
Tolls (on roads and ferries)	2,71,449	2,77,584	2,64,145	2,81,530	2,82,904
Water rate	4,91,095	5,71,108	6,00,497	6,97,775	7,04,439
Lighting rate	132	147	130	128	210
Conservancy (including scavenging and latrine rates)	3,32,334	3,42,375	3,29,937	3,47,797	3,70,089
Other rates	1,33,372	1,26,753	1,60,587	1,60,540	1,83,619
TOTAL MUNICIPAL RATES AND TAXES	53,54,417	53,80,589	44,32,562	45,14,969	46,11,017
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	26,452	27,828	26,812	27,286	26,796
„ hackney carriages	1,567	2,182	2,027	1,820	3,094
„ licenses for the sale of spirits and drugs	572	640	497	434	440
„ other sources	1,884	3,131	2,187	2,593	4,902
TOTAL	30,475	33,781	31,523	32,133	35,232
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,04,176	1,13,065	1,10,618	1,27,187	1,41,291
Sale proceeds of lands and produce of lands, etc.	1,71,460	1,85,809	2,65,439	5,17,164	5,89,801
Conservancy receipts (other than taxes and rates)	80,905	95,057	1,00,192	1,04,639	81,763
Fees and revenue from educational institutions	1,10,004	1,24,684	1,26,343	1,30,710	1,35,004
„ „ „ „ medical institutions	16,983	10,646	11,519	9,978	10,198
„ „ „ „ markets and slaughter-houses	2,57,777	2,70,059	2,85,258	3,01,499	3,15,195
„ „ „ „ tramways	5,112	1,704	3,408	3,539	3,454
Other fees	68,069	62,274	68,676	79,077	59,292
Fines under municipal and other Acts	19,942	21,686	23,866	24,581	24,974
Interest of Investments—					
For general purposes	25,610	41,913	49,609	63,661	92,134
„ educational purposes	1,603	1,571	889	1,345	2,439
„ medical purposes	4,995	6,668	6,616	6,442	5,343
Premium on loans	5,480	1,560	..	108	874
TOTAL	8,72,116	9,36,696	10,52,433	13,69,930	14,61,762
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	7,313	49,021	10,016	16,602	3,04,780
„ educational purposes	3,35,520	3,37,718	3,23,750	3,40,159	3,30,214
„ medical purposes	27,222	27,449	29,832	31,660	80,810
From Local Funds—					
For general purposes	18,512	22,127	33,625	26,851	21,169
„ educational purposes	53,982	57,709	58,456	59,050	57,246
„ medical purposes	40,821	43,104	50,404	53,313	53,227
From other sources—					
For general purposes	7,103	7,009	28,752	9,757	9,425
„ educational purposes	6,434	14,122	10,689	19,166	15,686
„ medical purposes	10,891	11,197	6,187	8,117	11,397
TOTAL	5,07,798	5,69,456	5,51,711	5,64,675	8,83,954
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	19,887	19,130	24,516	22,897	24,001
Other items	64,894	58,825	63,966	74,094	1,05,085
TOTAL	84,781	77,955	88,482	96,991	1,29,086
TOTAL INCOME	68,49,587	69,98,477	61,56,711	65,78,698	71,21,051
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,35,349	2,56,439	2,13,490	2,75,858	2,81,416
Loans—					
From Government	2,70,861	80,000	93,500	20,000	500
Raised in the market from private individuals	6,00,523	4,68,250	46,500	3,06,504	1,10,500
Realisations of sinking fund for repayment of loans	41,136	4,624	1,57,309	1,07,300	71,564
Advances—					
Permanent	3,225	5,600	3,375	5,211	7,361
Other	85,085	68,888	67,762	1,15,946	62,876
Deposits	3,61,398	3,59,862	3,93,842	5,82,919	4,96,344
TOTAL	15,97,577	12,43,663	9,75,778	14,13,738	10,30,561
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	84,47,164	82,42,140	71,32,489	79,92,436	81,51,612
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,01,32,339	1,06,96,952	98,19,791	1,11,08,440	1,19,18,412
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·72	1·77	1·88	1·92	1·96
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·35	2·45	2·61	2·8	3·03

No. 2—J

INCOME (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	2,09,928	1,08,039	99,334	2,12,739	2,05,723
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	12,34,849	9,67,241	11,20,894	12,37,841	11,31,350
II—Animals for slaughter	1,47,204	1,53,383	1,62,148	1,63,897	1,70,023
III—Fuel and articles for lighting and washing	36,825	36,408	36,169	13	..
IV—Building materials	1,45,269	1,64,802	1,77,012	1,52,349	1,64,970
V—Drugs, gums, and spices	..	..	..	..	..
VI—Tobacco	2,60,744	2,72,779	2,65,827	2,80,355	2,78,890
VII—Cloth	..	..	..	..	..
VIII—Metals	..	..	..	..	..
Total	18,24,891	15,94,613	17,62,050	18,34,455	17,45,233
Tax on houses and lands	31,77,874	28,73,834	30,86,975	31,13,846	32,94,871
„ „ animals and vehicles	4,01,720	4,29,276	4,21,949	4,06,925	4,57,290
„ „ professions and trades	79,835	80,724	84,862	89,132	88,804
Tolls (on roads and ferries)	17,867	19,067	20,800	22,967	22,567
Water rate	17,10,947	18,54,870	19,35,685	19,46,225	20,01,556
Lighting rate (*a*)	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	8,75,194	9,32,655	9,91,362	10,46,874	11,19,222
Other taxes	..	..	..	..	..
Total municipal rates and taxes	80,88,328	77,85,039	83,03,683	84,60,424	87,29,543
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	16,163	18,200	18,359	17,152	19,949
„ licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
„ other sources	7,775	..	..	..	10,525
Total	1,67,688	1,61,950	1,62,109	1,60,902	1,74,224
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,03,348	1,19,700	1,20,288	1,23,465	73,634
Sale proceeds of lands and produce of lands, etc.	26,756	34,841	52,385	53,311	2,20,256
Conservancy receipts (other than taxes and rates)	3,680	4,472	5,143	3,038	5,512
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	2,94,475	2,97,275	2,95,024	3,11,883	3,03,593
„ „ „ „ tramways	50,054	61,710	50,054	51,844	54,335
Other fees	975	922	813	749	930
Fines under municipal and other Acts	13,128	11,250	12,024	11,046	11,237
Interest of Investments—					
For general purposes	3,95,122	4,49,381	1,91,577	1,90,378	1,75,219
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	36,155	40,398	..	..	..
Total	9,23,693	10,19,949	7,27,308	7,45,714	8,44,716
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	..	..	..	..	..
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	1,56,403	1,25,601	1,71,188	2,08,666	1,95,157
Total	1,56,403	1,25,601	1,71,188	2,08,666	1,95,157
Total Income	93,36,112	90,92,539	93,64,288	95,75,706	99,43,640
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	79,72,666	99,89,151	62,53,766	59,07,648	82,85,796
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	12,75,000	12,00,000	..	12,75,000	13,50,000
Realisations of sinking fund for repayment of loans	..	..	2,84,213	3,13,618	3,42,407
Advances—					
Permanent	..	..	1,987	2,095	665
Other	12,56,336	25,46,528	19,59,622	20,58,385	26,91,83[illegible]
Deposits	1,73,38,562	1,68,63,312	1,42,15,587	1,52,99,275	1,70,56,00[illegible]
Total	2,78,42,564	3,05,98,991	2,27,15,175	2,48,56,021	2,97,26,70[illegible]
Total Receipts, excluding opening balance	3,71,78,676	3,96,91,530	3,20,79,463	3,44,31,727	3,96,70,343
Total Receipts, including opening balance	3,73,88,604	3,07,99,569	3,21,78,797	3,46,44,466	3,98,76,066
Incidence of taxation (municipal rates and taxes) per head of population	10·42	10·03	10·69	8·65	11·25
Incidence of income per head of population	12·03	11·72	12·86	9·79	8·92

(*a*) Included in tax on houses and lands

No. 2—K

INCOME (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	6,53,853	7,29,096	8,26,678	10,76,739	7,55,216
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	5,46,745	3,60,372	3,52,442	3,65,915	3,85,190
II—Animals for slaughter	25,819	26,056	27,756	28,362	30,467
III—Fuel and articles for lighting and washing	1,26,950	73,103	65,656	72,263	67,674
IV—Building materials	56,497	50,423	53,564	63,219	56,081
V—Drugs, gums, and spices	92,680	67,202	80,578	75,197	82,644
VI—Tobacco	21,868	17,183	20,633	21,700	23,813
VII—Cloth	2,00,399	1,51,975	1,54,933	1,46,624	1,16,300
VIII—Metals	42,063	33,176	34,975	36,134	30,233
Total	(a)7,56,404	7,79,490	(c)7,91,774	8,10,852	(d)7,94,091
Tax on houses and lands	62,701	67,043	75,451	76,454	80,126
„ „ animals and vehicles	45,960	46,968	46,831	47,172	43,700
„ „ professions and trades	46,365	57,879	52,294	54,028	50,648
Tolls (on roads and ferries)	24,662	27,900	27,324	28,063	36,118
Water rate	1,38,503	1,38,497	1,54,167	1,64,909	1,80,920
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	1,38,490	1,45,903	1,51,176	1,76,918	1,90,549
Other taxes	53,329	60,443	56,100	72,754	79,208
Total municipal rates and taxes	12,66,414	(b)13,24,607	13,55,117	14,31,150	14,55,360
Realisations under special Acts—					
From pounds	52,127	57,836	65,991	73,229	65,294
„ hackney carriages	3,110	3,661	4,271	5,810	5,317
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	12,560	22,351	13,058	12,812	6,245
Total	67,797	83,848	83,320	91,851	76,856
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	86,485	87,012	80,240	74,156	74,640
Sale proceeds of lands and produce of lands, etc.	28,443	31,582	41,505	50,132	68,340
Conservancy receipts (other than taxes and rates)	19,656	21,391	23,330	21,247	20,790
Fees and revenue from educational institutions	33,479	34,943	30,835	26,800	26,861
„ „ „ „ medical institutions	426	378	326	311	..
„ „ „ „ markets and slaughter-houses	99,566	1,05,009	1,20,113	1,15,051	1,02,137
„ „ „ „ tramways	..	..	..	..	..
Other fees	20,809	43,189	39,334	33,354	33,011
Fines under municipal and other Acts	13,303	12,585	11,076	11,486	10,252
Interest of Investments—					
For general purposes	1,735	1,822	1,822	3,251	3,155
„ educational purposes	182	182	181	182	182
„ medical purposes	105	105	..	..	..
Premium on loans	..	..	104	..	..
Total	3,04,189	3,38,198	3,48,866	3,35,970	3,39,368
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	52,617	33,753	81,221	21,599	1,00,210
„ educational purposes	62,170	55,801	41,778	45,193	58,154
„ medical purposes	1,294	..	2,200	4,069	21,350
From Local Funds—					
For general purposes	2,309	6,465	15,386	23,932	7,578
„ educational purposes	130	2,848	1,563	70	4,543
„ medical purposes	..	..	240	..	..
From other sources—					
For general purposes	7,362	9,082	8,145	13,842	6,883
„ educational purposes	4,368	22,470	12,638	6,628	4,045
„ medical purposes	1,286	259	..	..	..
Total	1,31,536	1,30,678	1,63,171	1,15,333	2,02,763
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,947	1,424	2,228	2,214	2,908
Other items	84,536	89,161	97,673	1,04,723	85,980
Total	86,483	90,585	99,901	1,06,937	88,888
Total Income	18,56,419	19,67,916	20,50,375	20,81,241	21,63,235
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	5,265	..	..	9,622	13,000
Loans—					
From Government	1,12,000	..	2,50,000	1,50,000	2,05,000
Raised in the market from private individuals	4,500	8,500	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	57	695	168	1,911	279
Other	77,575	94,909	1,78,759	1,52,981	1,66,361
Deposits	39,723	81,906	66,538	77,332	1,45,665
Total	2,39,120	1,86,010	4,95,465	3,91,846	5,03,305
Total Receipts, excluding opening balance	20,95,539	21,53,926	25,45,840	24,73,087	26,93,540
Total Receipts, including opening balance	27,49,392	28,83,022	33,72,518	35,49,826	34,48,756
Incidence of taxation (municipal rates and taxes) per head of population	1·43	1·5	1·53	1·59	1·65
Incidence of income per head of population	2·1	2·23	2·32	2·48	2·46

(a) Excludes R3,13,915 on account of octroi refunds
(b) Includes R484 on account of octroi receipts received from cantonment fund
(c) Includes R499 the details of which are not available
(d) Includes R644 the details of which are not available

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	9,52,221	12,43,784	14,92,383	15,30,757	15,02,766
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	9,67,031	10,07,207	10,62,108	10,71,221	11,01,379
„ „ animals and vehicles	2,44,452	2,48,942	2,56,963	2,68,233	2,68,828
„ „ professions and trade	2,14,956	2,19,058	2,22,347	2,22,763	2,27,983
Tolls (on roads and ferries)	4,25,106	4,35,322	4,63,739	4,60,961	4,81,358
Water rate	1,94,916	2,13,151	2,55,429	3,29,828	3,66,151
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	4,578	6,349	8,664	9,432	11,532
Total municipal rates and taxes	20,51,039	21,30,029	22,69,250	23,62,438	24,57,031
Realisations under special Acts—					
From pounds	756	614	569	644	1,319
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	11,199	13,047	16,358	14,408	11,486
Total	11,955	13,661	16,927	15,052	12,805
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	46,515	43,398	45,579	48,825	50,496
Sale proceeds of lands and produce of lands, etc.	31,853	41,093	41,006	60,316	45,272
Conservancy receipts (other than taxes and rates)	49,646	47,572	51,751	58,863	61,090
Fees and revenue from educational institutions	1,46,893	1,46,424	1,47,588	1,59,000	1,53,319
„ „ „ „ medical institutions	12,620	13,580	12,760	12,381	12,085
„ „ „ „ markets and slaughter-houses	2,41,799	2,59,632	2,67,529	2,76,457	2,82,477
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,09,779	1,13,667	1,28,828	1,34,412	1,33,530
Fines under municipal and other Acts	96,912	10,064	21,238	9,606	6,172
Interest of Investments—					
For general purposes	3,824	2,271	2,071	3,506	5,189
„ educational purposes	1,231	750	1,201	753	928
„ medical purposes	8,642	8,433	8,549	9,411	8,937
Premium on loans	..	..	..	..	..
Total	7,49,714	6,86,884	7,28,100	7,73,530	7,59,495
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	2,52,821	1,37,833	81,193	95,525	2,70,625
„ educational purposes	49,414	36,826	46,156	87,021	92,023
„ medical purposes	1,27,186	54,917	4,466	31,705	8,810
From Local Funds—					
For general purposes	8,683	8,983	8,414	4,931	12,579
„ educational purposes	..	..	..	..	168
„ medical purposes	1,00,851	1,04,656	1,08,436	1,03,282	1,11,131
From other sources—					
For general purposes	24,545	36,513	25,956	12,598	15,091
„ educational purposes	825	158	267	5,959	229
„ medical purposes	11,521	6,682	8,528	3,491	5,866
Total	5,75,846	3,86,568	2,83,416	3,44,512	5,16,522
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,73,490	1,93,574	1,93,217	1,90,116	1,90,690
Other items	20,615	21,915	38,638	39,030	32,902
Total	1,94,105	2,15,489	2,31,855	2,29,146	2,23,592
Total Income	35,82,659	34,32,631	35,29,548	37,24,678	39,69,445
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	69,080	2,300	..	1957	18,157
Loans—					
From Government	3,24,880	2,60,700	2,61,760	1,00,650	1,26,850
Raised in the market from private individuals	6,000	..	3,000	7,000	..
Realisations of sinking fund for repayment of loans	3,127	3,568	4,160	4,997	4,983
Advances—					
Permanent	1,460	648	1,437	1,004	970
Other	1,02,849	1,35,130	1,04,742	2,12,774	2,69,438
Deposits	2,00,350	2,93,266	2,52,376	2,68,632	3,08,574
Total	7,07,746	6,95,612	6,27,475	5,96,014	7,28,972
Total Receipts, excluding opening balance	42,90,405	41,28,243	41,57,023	43,20,692	46,98,417
Total Receipts, including opening balance	52,42,626	53,72,027	56,49,406	58,51,449	62,01,183
Incidence of taxation (municipal rates and taxes) per head of population	1·08	1·11	1·18	1·23	1·28
Incidence of income per head of population	1·88	1·79	1·84	1·94	2·06

No. 2—M

INCOME (in rupees) of the MUNICIPALITY of the **CITY of MADRAS**, *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	19,09,282	13,76,199	15,50,727	19,67,692	27,27,825
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	5,96,889	6,27,632	6,32,209	6,26,964	7,13,767
„ „ animals and vehicles	1,18,460	1,19,108	89,190	93,739	97,345
„ „ professions and trades	83,743	88,705	94,682	1,13,693	1,45,584
Tolls (on roads and ferries)	36,560	35,114	38,115	44,347	39,942
Lighting rate	2,38,211	2,50,740	3,67,151	4,04,442	4,62,083
Water rate	74,608	78,483	78,999	78,326	89,344
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	30,239	30,159	30,428
Total municipal rates and taxes	11,48,471	11,99,782	13,30,585	13,91,670	15,78,493
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	..	..	..	..	..
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	30,829	31,328	29,797	34,595	38,294
Sale proceeds of lands and produce of lands, etc.	68,161	69,035	37,661	50,409	54,312
Conservancy receipts (other than taxes and rates)	9,210	10,571	18,111	17,978	18,936
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	191	49	115	240	..
„ „ „ „ markets and slaughter-houses	35,864	37,456	43,340	60,045	57,381
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,36,917	2,20,528	2,25,333	2,95,146	2,63,837
Fines under municipal and other Acts	6,880	5,054	2,619	2,778	2,420
Interest of Investments—					
For general purposes	10,000	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	1,127
Premium on loans	..	..	..	..	..
Total	3,98,052	3,74,021	3,56,976	4,61,191	4,36,207
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	52,259	3,65,510	3,32,050	5,32,050	47,050
„ educational purposes	..	..	21,950	21,620	29,050
„ medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	52,259	3,65,510	3,54,000	5,53,670	76,100
Miscellaneous—					
Recoveries on account of services rendered to private individuals	20,542	16,997	14,700	11,331	10,901
Other items	74,351	86,787	1,18,586	1,46,020	1,41,328
Total	94,893	1,03,784	1,33,286	1,57,351	1,52,229
Total Income	16,93,675	20,43,097	21,74,847	25,63,882	22,43,129
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	7,00,000	..	..	4,00,000
Raised in the market from private individuals	..	50,000	1,00,000	..	..
Realisations of sinking fund for repayment of loans	62,310	63,083	69,495	74,084	77,950
Advances—					
Permanent	400	..	495	..	115
Other	6,302	5,954	15,406	9,054	17,562
Deposits	3,92,517	5,08,640	5,14,390	4,48,319	6,32,254
Total	4,61,529	13,27,677	6,99,786	5,31,457	11,27,881
Total Receipts, excluding opening balance	21,55,204	33,70,774	28,74,633	30,95,339	33,71 010
Total Receipts, including opening balance	40,64,486	47,46,973	44,25,360	50,63,031	60,98,835
Incidence of taxation (municipal rates and taxes) per head of population	2·27	2·36	2·61	2·73	3·09
Incidence of income per head of population	3·32	4·01	4·27	5·03	4·44

MUNICIPALITIES

No. 2—N

INCOME (in rupees) of the MUNICIPALITIES in COORG, *in the official years 1904-05 to 1908-09*

Heads of Income	1904-05	1905-06	1906-07	1907-08	1908-09
Opening Balance	11,324	12,577	11,182	15,424	24,652
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	10,121	8,736	9,224	9,718	9,531
„ „ animals and vehicles	736	812	789	792	773
„ „ professions and trades	4,158	3,602	3,931	4,130	4,009
Tolls (on roads and ferries)	1,766	1,370	1,270	1,030	1,293
Water rate	..	..	..	774	704
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	..	..
Total municipal rates and taxes	16,781	14,520	15,214	16,444	16,310
Realisations under special Acts—					
From pounds	2,159	2,120	2,151	2,511	2,726
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	2,159	2,120	2,151	2,511	2,726
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	..	..	..	..	..
Sale proceeds of lands and produce of lands, etc.	..	..	..	1,457	3,372
Conservancy receipts (other than taxes and rates)	..	..	..	..	..
Fees and revenue from educational institutions	304	295	238	242	192
„ „ „ „ medical institutions	120	244	248	553	116
„ „ „ „ markets and slaughter-houses	2,965	3,102	3,305	3,089	4,785
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,226	1,358	1,576	572	422
Fines under municipal and other Acts	89	238	405	109	128
Interest of Investments—					
For general purposes	61	61	61	61	62
„ educational purposes	..	..	..	..	..
„ medical purposes	210	210	210	210	..
Premium on loans	..	..	..	..	..
Total	4,975	5,506	6,043	6,364	9,077
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	1,440	1,440	1,440	1,080	1,440
„ medical purposes	3,360	3,360	3,360	2,520	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	500	500	500	544	..
From other sources—					
For general purposes	..	..	..	500	3,500
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	5,300	5,300	5,300	4,644	4,940
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	23
Other items	..	..	..	..	..
Total	..	..	..	..	23
Total Income	29,215	27,448	28,708	29,963	33,076
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	22	..
Loans—					
From Government	..	..	..	15,000	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	..	..	..	..
Deposits	..	..	..	..	..
Total	..	..	..	15,022	..
Total Receipts, excluding opening balance	29,215	27,448	28,708	44,985	33,076
Total Receipts, including opening balance	40,539	40,025	39,890	60,409	57,728
Incidence of taxation (municipal rates and taxes) per head of population	1·1	·95	·99	1·03	1·09
Incidence of income per head of population	1·92	1·8	1·88	2·95	2·16

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1904-05 to 1908-09

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	22,99,673	24,49,899	25,71,664	25,36,130	25,15,485
Collection of taxes	21,87,285	23,37,898	24,62,389	26,97,240	26,73,093
Collection of tolls on roads and ferries	55,186	49,608	53,198	62,745	60,926
Survey of land	1,20,890	1,56,478	1,26,173	1,59,285	1,06,166
Refunds	16,82,384	13,96,361	2,11,853	1,36,997	1,35,122
Pensions and gratuities	2,27,581	2,87,825	2,55,406	2,74,109	3,96,388
TOTAL	65,72,999	66,78,069	56,80,683	58,66,506	58,87,180
PUBLIC SAFETY—					
Fire	3,98,047	3,55,519	3,97,372	4,66,130	5,10,481
Lighting	22,28,205	22,32,207	23,06,982	24,93,847	28,30,599
Police	17,62,603	13,72,830	12,50,662	8,21,891	6,99,288
Rewards for the destruction of wild animals and snakes	10,899	9,749	10,419	10,081	10,156
TOTAL	43,99,754	39,70,305	39,65,435	37,91,949	40,50,324
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	28,43,976	19,80,961	26,36,764	31,57,848	29,31,642
Establishment, repairs, etc.	25,21,078	28,03,520	31,07,174	33,82,929	34,58,427
Drainage—					
Capital outlay	35,66,672	43,98,259	29,58,611	20,41,010	23,84,825
Establishment, repairs, etc.	13,35,844	13,49,734	14,21,915	16,78,892	17,38,297
Conservancy	1,02,79,165	1,11,38,696	1,11,85,940	1,18,64,526	1,31,39,339
Hospitals and dispensaries	27,36,052	30,78,303	28,92,609	36,58,766	38,56,251
Plague charges	6,68,795	3,99,792	15,34,152	14,76,396	10,98,421
Vaccination	1,98,721	2,32,159	2,05,487	2,29,155	2,75,825
Markets and slaughter-houses	11,79,246	10,35,575	10,53,440	14,17,241	14,03,364
Pounds	84,777	83,185	98,779	90,814	1,03,602
Dâk bungalows and serais	64,119	57,428	73,311	91,671	78,084
Arboriculture, gardens, etc.	4,87,842	5,08,946	4,91,785	6,42,248	7,16,267
Veterinary charges	47,303	56,588	73,773	75,353	74,479
Registration of births and deaths	1,82,472	1,94,938	1,81,588	1,87,266	1,73,574
Public Works—					
Establishment	9,42,167	8,69,352	9,50,267	10,64,235	11,79,064
Buildings	10,06,334	9,79,416	7,58,594	10,21,128	13,05,632
Roads	53,70,819	55,36,455	55,81,624	59,07,590	62,12,955
Stores	1,17,797	87,245	95,200	1,18,606	1,09,997
Miscellaneous works	613	11,312	1,002	749	1,03,454
TOTAL PUBLIC HEALTH AND CONVENIENCE	3,36,33,792	3,48,01,864	3,53,02,015	3,81,06,423	4,03,46,609
PUBLIC INSTRUCTION—					
Schools and colleges	23,53,823	22,20,180	22,64,629	24,42,764	25,78,825
Contributions	6,37,950	7,32,596	8,13,589	9,10,005	9,73,326
Libraries, museums, menageries, etc.	1,17,393	1,02,721	1,22,218	2,33,911	1,37,804
TOTAL	31,09,166	30,55,497	32,00,436	35,86,680	36,89,955
CONTRIBUTIONS FOR GENERAL PURPOSES	8,65,983	7,87,584	9,12,695	9,91,673	10,77,608
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	5,88,336	7,68,985	2,26,585	7,00,475	7,69,548
Interest due on account of year of report	50,18,258	50,33,956	57,82,079	54,51,519	55,07,992
Discount	5,956	5,409	20,219	1,35,430	2,05,251
Actual cost of works done for private individuals	1,32,539	1,26,118	94,284	1,08,345	1,13,017
Miscellaneous charges	12,25,227	19,48,078	13,85,913	16,10,668	16,21,704
TOTAL	69,70,316	78,82,546	75,09,080	80,06,437	82,17,512
TOTAL EXPENDITURE	5,55,52,010	5,71,75,865	5,65,70,344	6,03,49,668	6,32,69,188
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	17,44,233	41,25,573	18,83,566	12,03,761	9,69,434
In Savings Bank	78,49,406	63,24,981	40,87,897	52,35,269	63,16,512
Payments to sinking fund	13,25,775	16,34,035	17,48,474	18,64,008	19,21,142
Repayment of loans	37,83,276	16,99,752	19,03,076	20,12,430	20,99,597
Advances—					
Permanent	28,706	49,100	33,362	24,813	28,871
Other	29,25,501	44,46,531	42,05,526	42,45,491	46,23,450
Deposits	1,85,82,945	1,83,63,756	1,57,59,550	1,71,87,928	1,90,78,873
TOTAL EXTRAORDINARY AND DEBT	3,62,39,842	3,66,43,728	2,96,21,451	3,17,73,700	3,50,37,879
TOTAL DISBURSEMENTS	9,17,91,852	9,38,19,593	8,61,91,795	9,21,23,368	9,83,07,067
CLOSING BALANCE	1,52,84,040	1,55,18,982	1,73,89,516	1,93,94,634	2,16,15,056

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,96,473	2,03,768	2,10,574	2,23,367	2,01,839
Collection of taxes	47,489	49,379	47,753	58,902	64,426
Collection of tolls on roads and ferries	3,852	4,739	3,908	6,100	4,268
Survey of land	24,280	27,907	26,392	24,609	22,586
Refunds	16,053	18,711	32,797	31,258	40,254
Pensions and gratuities	3,582	5,203	9,058	3,555	9,873
TOTAL	2,91,729	3,09,707	3,30,482	3,47,791	3,49,246
PUBLIC SAFETY—					
Fire	39,059	30,988	22,360	23,060	24,702
Lighting	1,69,885	1,70,347	2,01,215	2,01,325	1,99,184
Police	15,420	2,719	75	..	..
Rewards for the destruction of wild animals and snakes	2	30	30	..	..
TOTAL	2,24,366	2,04,084	2,23,680	2,24,385	2,23,886
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,80,388	96,502	22,669	20,746	11,625
Establishment, repairs, etc.	40,020	45,612	93,129	2,52,857	1,93,520
Drainage—					
Capital outlay	7,078	1,144	11,876	4,894	13,118
Establishment, repairs, etc.	16,009	15,193	7,214	8,386	7,423
Conservancy	5,16,256	6,09,818	5,80,653	6,43,721	7,40,271
Hospitals and dispensaries	3,74,575	4,92,889	4,35,326	7,17,305	7,32,155
Plague charges	..	..	3,28,091	2,21,212	1,74,035
Vaccination	13,777	15,602	14,875	15,617	15,463
Markets and slaughter-houses	4,84,106	3,24,472	3,06,083	2,19,494	2,57,064
Pounds	8,327	7,866	11,165	7,745	13,844
Dâk bungalows and serais	1,102	1,770	1,006	4,214	3,457
Arboriculture, gardens, etc.	5,821	6,386	13,514	11,291	13,008
Veterinary charges	741	1,016	720	2,390	6,923
Registration of births and deaths	10,808	27,919	12,636	13,804	15,041
Public Works—					
Establishment	1,08,410	1,00,726	1,08,528	1,20,439	1,23,993
Buildings	14,670	22,971	13,695	13,854	9,295
Roads	3,79,635	5,75,074	4,69,967	3,79,370	3,99,873
Stores	1,543	9,260	4,954	5,823	10,398
TOTAL PUBLIC HEALTH AND CONVENIENCE	21,63,266	23,54,220	24,36,101	26,63,162	27,40,506
PUBLIC INSTRUCTION—					
Schools and colleges	22,843	26,609	35,049	32,911	43,722
Contributions	1,23,229	1,23,087	1,23,814	1,21,052	1,13,803
Libraries, museums, menageries, etc.	1,240	1,097	1,202	545	682
TOTAL	1,47,312	1,50,793	1,60,065	1,54,508	1,58,207
CONTRIBUTIONS FOR GENERAL PURPOSES	57,513	54,919	44,282	25,627	35,129
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	46,349	98,588	51,446	50,770	69,558
Interest due on account of year of report	52,415	2,280	51,200	63,076	55,584
Discount	1,950	..	..	..	..
Actual cost of works done for private individuals	331	..	..	..	..
Miscellaneous charges	8,929	18,553	11,599	20,359	14,528
TOTAL	1,09,974	1,19,421	1,14,245	1,34,205	1,39,670
TOTAL EXPENDITURE	29,94,160	31,93,144	33,08,855	35,49,678	36,40,644
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	551
In Savings Bank	..	..	..	..	..
Payments to sinking fund	34,444	20,308	21,456	35,336	32,127
Repayment of loans	26,563	27,962	27,362	38,017	40,286
Advances—					
Permanent	350	1,163	4,635	1,545	807
Other	1,78,764	1,06,037	1,72,780	79,993	52,698
Deposits	1,05,152	2,09,989	78,470	76,746	1,54,601
TOTAL EXTRAORDINARY AND DEBT	3,45,273	3,65,459	3,04,703	2,31,637	2,81,070
TOTAL DISBURSEMENTS	33,39,433	35,58,603	36,13,558	37,81,315	39,21,714
CLOSING BALANCE	6,07,501	8,30,382	8,54,084	8,16,649	9,27,974
NET AMOUNT OF DEBT	19,98,289	19,88,581	24,79,478	28,20,558	28,89,028

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,03,705	1,13,952	1,18,977	1,18,526	1,25,632
Collection of taxes	51,040	51,703	52,991	60,014	58,438
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	13,540	48,045	32,055	1,132	437
Refunds	2,712	253	456	480	3,003
Pensions and gratuities	14,495	64,706	15,871	14,804	(a)1,36,559
TOTAL	1,88,822	2,78,659	2,20,350	1,94,956	3,24,069
PUBLIC SAFETY—					
Fire	67,473	53,051	58,546	58,280	70,635
Lighting	43,923	43,875	44,615	44,487	1,30,108
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	..	..	..
TOTAL	1,11,396	96,926	1,03,161	1,02,767	2,00,743
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	12,46,066	2,58,071	4,65,719	2,80,218	3,38,759
Establishment, repairs, etc.	2,08,055	1,30,466	1,25,819	1,82,442	2,21,349
Drainage—					
Capital outlay	10,201	1,47,354	2,17,490	1,28,717	71,500
Establishment, repairs, etc.	1,67,430	1,44,743	1,61,274	2,48,426	2,09,142
Conservancy	4,29,475	5,17,028	5,38,411	5,62,226	5,11,324
Hospitals and dispensaries	1,01,956	2,56,818	61,667	64,947	88,169
Plague charges	..	..	2,15,091	2,74,100	2,14,503
Vaccination	4,875	5,725	6,118	21,644	53,704
Markets and slaughter-houses	1,48,082	98,823	63,128	2,05,073	1,65,450
Pounds	285	637	2,133	813	1,013
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	39,587	40,431	26,226	25,000	28,046
Veterinary charges	15,933	15,281	18,108	14,490	14,845
Registration of births and deaths	9,111	8,898	8,719	8,829	13,710
Public Works—					
Establishment	1,13,402	1,30,607	1,19,934	1,45,782	1,50,731
Buildings	9,615	1,780	1,313	9,473	1,762
Roads	4,29,755	3,60,261	4,20,165	3,82,308	3,99,643
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	29,33,828	21,16,923	24,51,315	25,54,488	24,83,650
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	..
Contributions	1,01,604	1,24,494	1,53,326	1,68,155	1,68,731
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	1,01,604	1,24,494	1,53,326	1,68,155	1,68,731
CONTRIBUTIONS FOR GENERAL PURPOSES	9,178	26,218	71,301	53,437	49,463
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	3,73,606	4,20,866	..	4,85,571	5,10,169
Interest due on account of year of report	..	..	4,70,453	..	22,880
Discount	..	..	9,608	37,289	66,109
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	31,801	34,123	35,926	28,001	32,692
TOTAL	4,05,407	4,54,989	5,15,987	5,50,861	6,31,850
TOTAL EXPENDITURE	37,50,235	30,98,209	35,15,440	36,24,664	38,58,505
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	28,953	28,130	29,589	24,877	24,663
In Savings Bank	..	..	..	..	..
Payment to sinking fund	62,839	2,13,692	1,72,633	2,16,458	2,30,777
Repayments of loans	57,500	57,500	57,500	57,500	57,500
Advances—					
Permanent	..	..	..	..	..
Other	2,80,373	7,59,053	8,00,405	8,25,477	6,87,777
Deposits	1,20,323	1,92,563	1,04,119	1,38,619	1,55,392
TOTAL EXTRAORDINARY AND DEBT	5,49,988	12,50,938	11,64,246	12,62,931	11,56,109
TOTAL DISBURSEMENTS	43,00,223	43,49,147	46,79,686	48,87,505	50,14,615
CLOSING BALANCE	9,93,614	7,68,983	11,15,715	13,81,635	18,12,086
NET AMOUNT OF DEBT	86,11,950	88,21,114	96,84,080	1,01,17,2	1,10,31,707

(a) The increase under this head is due to the inclusion of values of annuities for, and payment of gratuities to, certain officers of the municipality.

No. 3—(

EXPENDITURE (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06(b)	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	8,583	54,827	47,447	51,566	47,627
Collection of taxes	8,620	44,999	45,483	47,811	48,808
Collection of tolls on roads and ferries	628	1,724	1,900	2,891	2,636
Survey of land	3	1,347	2,229	1,229	1,544
Refunds	138	756	892	1,382	668
Pensions and gratuities	200	48	441	428	1,047
TOTAL	18,172	1,03,701	98,392	1,05,307	1,02,330
PUBLIC SAFETY—					
Fire	18	144	416	207	634
Lighting	8,578	52,373	55,095	60,399	67,802
Police	1,439	2,242	2,248	2,442	111
Rewards for the destruction of wild animals and snakes	81	918	967	619	589
TOTAL	10,116	55,677	58,726	63,667	69,136
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	9,150	13,117	20,061	1,23,003	79,391
Establishment, repairs, etc.	12,904	64,034	64,776	79,086	96,231
Drainage—					
Capital outlay	4,071	16,962	9,460	13,117	17,480
Establishments, repairs, etc.	5,571	28,651	30,234	32,474	30,774
Conservancy	81,328	3,63,172	4,10,565	4,89,967	5,00,116
Hospitals and dispensaries	9,849	1,45,556	1,23,280	1,30,980	1,47,337
Plague charges	..	..	832	1,514	..
Vaccination	996	5,228	5,334	4,802	4,907
Markets and slaughter-houses	3,009	23,423	15,828	19,681	16,746
Pounds	4,286	5,759	5,582	6,629	7,624
Dâk bungalows and serais	72	308	814	294	432
Arboriculture, gardens, etc.	2,271	6,512	6,487	5,166	4,800
Veterinary charges	..	830	4,376	3,687	1,763
Registration of births and deaths	282	258	245	247	245
Public Works—					
Establishment	7,867	23,621	24,693	24,658	25,952
Buildings	2,984	11,342	10,180	8,484	16,542
Roads	42,405	1,71,633	2,13,470	2,06,331	211,682
Stores	1,767	7,811	2,588	9,942	1,904
TOTAL PUBLIC HEALTH AND CONVENIENCE	1,88,812	8,88,217	9,48,805	11,60,062	12,23,926
PUBLIC INSTRUCTION—					
Schools and colleges	2,389	20,938	21,893	18,810	26,930
Contributions	6,912	22,106	24,380	33,262	32,018
Libraries, museums, menageries, etc.	913	1,785	3,222	1,609	1,562
TOTAL	10,214	44,829	49,495	53,681	60,510
CONTRIBUTIONS FOR GENERAL PURPOSES	562	1,552	1,187	1,437	1,377
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	178	786	1,004	456
Interest due on account of year of report	435	6,503	5,838	9,214	12,341
Discount	..	..	..	..	..
Actual cost of works done for private individuals	1,215	11,430	12,118	16,147	18,852
Miscellaneous charges	4,971	42,302	37,061	44,443	42,483
TOTAL	6,621	60,413	55,803	70,808	74,132
TOTAL EXPENDITURE	2,34,497	11,54,389	12,12,408	14,54,962	15,31,411
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	10,000	..	2,100	8,400
In Savings Bank	..	..	..	..	150
Payments to sinking fund	..	10,063	8,162	..	..
Repayment of loans	3,038	17,807	23,463	20,742	28,626
Advances—					
Permanent	30	1,675	1,915	1,940	1,725
Other	460	1,49,625	1,18,183	1,56,355	1,91,525
Deposits	324	13,780	17,689	28,087	22,130
TOTAL EXTRAORDINARY AND DEBT	3,852	2,02,950	1,69,412	2,09,224	2,52,556
TOTAL DISBURSEMENTS	2,38,349	13,57,339	13,81,820	16,64,186	17,83,967
CLOSING BALANCE	73,018	2,42,172	2,94,794	3,78,505	2,86,581
NET AMOUNT OF DEBT	(a)	1,48,790	93,676	(a)	(a)

(a) Information not available.

(b) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06(a)	1906-07	1907-08	1908-09
General administration and collection charges—					
General Administration	2,28,594	1,91,694	2,02,034	1,88,910	1,59,586
Collection of taxes	2,02,448	1,72,949	1,82,084	1,94,562	1,93,596
Collection of tolls on roads and ferries	1,922	401	400	3,593	1,032
Survey of land	8,495	3,145	4,484	11,252	7,421
Refunds	4,894	24,769	7,006	7,028	7,007
Pensions and gratuities	987	1,064	1,532	1,472	2,681
Total	4,47,340	3,94,022	3,97,540	4,06,817	3,71,323
Public safety—					
Fire	30,275	25,712	51,861	27,992	33,861
Lighting	3,29,835	2,46,145	2,37,263	2,45,336	2,64,558
Police	18,675	23,615	21,286	20,781	968
Rewards for the destruction of wild animals and snakes	2,067	1,849	1,904	1,890	1,797
Total	3,80,852	2,97,321	3,12,314	2,95,999	3,01,184
Public health and convenience—					
Watersupply—					
Capital outlay	97,994	54,343	1,52,046	1,13,054	1,81,259
Establishment, repairs, etc.	2,16,504	1,93,706	1,93,491	2,26,555	2,52,583
Drainage—					
Capital outlay	66,412	40,293	2,21,928	1,44,973	2,27,059
Establishment, repairs, etc.	1,35,172	1,19,772	1,24,711	1,23,849	1,32,529
Conservancy	13,60,642	11,79,206	12,46,285	13,40,418	14,03,955
Hospitals and dispensaries	5,05,060	4,24,962	5,06,535	5,18,773	5,72,471
Plague charges	41,489	73,436	98,952	94,904	54,154
Vaccination	21,795	19,198	19,094	20,769	20,903
Markets and slaughter-houses	43,630	60,593	28,396	53,416	31,635
Pounds	4,949	4,438	5,021	5,137	4,602
Dâk bungalows and serais	4,453	7,035	5,134	6,413	5,848
Arboriculture, gardens, etc.	9,860	7,721	7,300	9,446	7,613
Veterinary charges	5,181	4,640	5,112	6,578	6,287
Registration of births and deaths	..	..	840	1,053	1,276
Public Works—					
Establishment	89,140	81,470	84,305	90,624	94,923
Buildings	84,753	51,755	49,111	48,581	55,989
Roads	8,39,128	5,01,857	4,48,463	6,24,196	6,04,371
Stores	8,848	3,236	6,108	8,540	6,015
Total public health and convenience	35,35,010	28,27,661	32,02,932	34,37,279	36,63,472
Public instruction—					
Schools and colleges	63,717	56,145	52,111	57,549	61,498
Contributions	86,898	73,624	87,633	84,276	87,387
Libraries, museums, menageries, etc.	1,777	2,138	1,728	1,618	2,098
Total	1,52,392	1,31,907	1,41,472	1,43,443	1,50,983
Contributions for general purposes	13,836	11,156	8,577	6,637	8,930
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	1,37,784	1,37,467	1,53,273	1,53,771	1,60,430
Discount	..	..	192	2,889	..
Actual cost of works done for private individuals	17,775	23,588	18,744	17,924	17,509
Miscellaneous charges	1,49,713	1,25,543	1,83,442	1,30,020	1,55,642
Total	3,05,272	2,86,598	3,55,651	3,04,604	3,33,581
Total Expenditure	48,34,702	39,48,665	44,18,486	45,94,779	48,29,473
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	1,500	39,000	5,000	..	671
In Savings Bank	..	..	..	52,355	1,15,048
Payments to sinking fund	5,750	2,500	2,500	500	500
Repayments of loans	1,24,569	1,15,261	1,73,255	1,57,396	2,39,414
Advances—					
Permanent	2,533	14,267	1,460	1,475	1,498
Other	7,34,359	5,86,796	3,98,454	4,62,069	3,89,674
Deposits	89,925	76,879	1,42,403	1,79,989	2,12,432
Total extraordinary and debt	9,58,636	8,34,703	7,23,072	8,53,784	9,59,237
TOTAL DISBURSEMENTS	57,93,338	47,83,368	51,41,558	54,48,563	57,88,710
Closing balance	9,28,299	9,42,312	10,50,202	13,47,735	15,84,423
Net amount of debt	34,60,292	36,31,155	36,36,153	39,92,055	39,09,640

(a) The variations in these figures are due to the transfer of districts from the old province of Bengal to the new province of Eastern Bengal and Assam

MUNICIPALITIES

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	3,54,326	3,83,750	4,15,099	4,02,151	3,55,673
Collection of taxes	3,15,430	3,17,766	3,05,895	2,99,419	2,97,040
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	21,793	11,151	21,405	58,852	17,620
Refunds	1,966	..	..	..	..
Pensions and gratuities	85,388	90,410	94,248	1,03,539	93,615
TOTAL	7,78,903	8,03,077	8,36,647	8,63,961	7,63,948
PUBLIC SAFETY—					
Fire	63,582	54,838	68,737	56,532	70,764
Lighting	5,85,807	5,83,247	5,90,690	5,90,903	6,03,566
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	298	248	486	282	371
TOTAL	6,49,687	6,38,333	6,59,913	6,47,717	6,74,701
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	4,16,517	8,72,379	7,52,056	6,11,361	7,45,724
Establishment, repairs, etc.	3,98,368	5,27,525	7,56,114	7,13,739	5,34,649
Drainage—					
Capital outlay	7,57,948	6,62,864	5,22,209	3,89,405	7,03,001
Establishment, repairs, etc.	1,57,819	1,90,852	1,93,720	2,42,518	2,43,320
Conservancy	14,53,292	15,06,698	15,50,854	16,15,796	17,79,310
Hospitals and dispensaries	68,742	64,500	65,372	77,987	64,873
Plague charges	90,645	78,429	88,120	81,727	59,457
Vaccination	22,624	53,322	26,346	22,898	31,569
Markets and slaughter-houses	95,082	83,560	1,32,647	3,14,070	3,20,199
Pounds	324	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	47,706	47,218	31,898	1,59,908	31,216
Veterinary charges	..	635	1,092	347	..
Registration of births and deaths	16,317	13,890	13,627	15,400	16,529
Public Works—					
Establishment	2,11,807	1,03,662	1,52,645	1,57,040	1,43,538
Buildings	3,23,419	1,43,039	26,752	2,14,919	65,336
Roads	7,01,969	4,98,377	7,83,187	6,70,461	6,09,235
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	47,62,579	48,46,950	50,96,639	52,87,576	53,47,956
PUBLIC INSTRUCTION—					
Schools and colleges	17,719	..	..	..	..
Contributions	..	15,704	27,256	29,301	22,351
Libraries, museums, menageries, etc.	3,477	4,595	3,595	6,570	6,500
TOTAL	21,196	20,299	30,851	35,871	28,851
CONTRIBUTION FOR GENERAL PURPOSES	..	..	..	6,666	..
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	16,31,028	16,51,642	17,15,776	17,61,696	17,98,426
Discount	..	..	5,169	60,068	86,344
Actual cost of works done for private individuals	32,077	5,291	242	2,411	..
Miscellaneous charges	1,36,356	2,05,109	2,00,454	3,52,855	3,66,908
TOTAL	17,99,461	18,62,042	19,21,641	21,77,030	22,51,678
TOTAL EXPENDITURE	80,11,826	81,70,701	85,45,691	90,18,821	90,67,134
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	3,54,775	4,66,025	4,82,978	5,02,668	5,12,77
Repayment of loans	24,87,742	3,96,575	4,13,608	4,31,373	4,56,901
Advances—					
Permanent	..	3,048	..	..	530
Other	85,689	..	1,66,750	..	65,721
Deposits	1,02,234	..	..	1,15,349	..
TOTAL EXTRAORDINARY AND DEBT	30,30,440	8,65,648	10,63,336	10,49,390	10,35,927
TOTAL DISBURSEMENTS	1,10,42,266	90,36,349	96,09,027	1,00,68,211	1,01,03,061
CLOSING BALANCE	26,49,353	22,02,730	13,54,034	22,65,058	24,00,966
NET AMOUNT OF DEBT	3,44,79,667	3,50,91,703	3,52 74 712	3,71,07,886	3,78,99,316

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06	1906-07	1907-08	1908-09
General administration and collection charges—					
General Administration	2,83,908	3,12,826	3,24,246	3,31,153	3,51,708
Collection of taxes	4,10,624	4,19,697	4,58,129	5,52,205	4,98,314
Collection of tolls on roads and ferries	20,156	11,108	16,809	16,555	15,105
Survey of land	21,981	30,794	6,133	7,335	6,201
Refunds	5,376	4,985	14,052	12,816	19,466
Pensions and gratuities	6,274	1,580	3,572	5,750	5,588
Total	7,48,319	7,80,990	8,22,941	9,25,814	8,96,382
Public safety—					
Fire	4,923	4,741	6,868	46,142	16,996
Lighting	1,88,558	2,08,185	2,28,138	3,06,594	3,73,489
Police	5,45,920	1,67,109	57,780	53,621	62,376
Rewards for the destruction of wild animals and snakes	2,454	1,063	1,361	1,507	1,705
Total	7,41,855	3,81,098	2,94,147	4,07,864	4,54,566
Public health and convenience—					
Water-supply—					
Capital outlay	1,07,781	1,75,505	4,75,281	6,42,366	3,91,431
Establishment, repairs, etc.	4,19,353	4,76,765	4,95,827	5,07,795	5,25,940
Drainage—					
Capital outlay	8,52,410	10,04,871	7,46,449	4,74,129	2,87,890
Establishment, repairs, etc.	92,508	92,338	1,11,540	1,29,387	1,04,197
Conservancy	12,12,258	13,25,786	13,82,897	14,68,436	15,36,717
Hospitals and dispensaries	1,67,340	1,72,146	1,71,220	1,80,122	1,89,341
Plague charges	1,62,478	1,18,938	1,34,964	1,44,317	13,269
Vaccination	23,094	23,729	25,135	26,924	29,182
Markets and slaughter-houses	87,683	88,875	1,35,318	1,90,558	1,02,058
Pounds	19,289	18,209	18,494	17,587	19,921
Dâk bungalows and serais	16,052	6,472	12,362	18,262	9,057
Arboriculture, gardens, etc.	60,988	68,446	89,877	84,457	2,46,628
Veterinary charges	1,978	2,283	2,045	2,689	3,272
Registration of births and deaths	7,530	6,492	7,063	6,628	6,906
Public Works—					
Establishment	86,511	84,071	1,00,071	1,07,180	1,28,471
Buildings	1,12,336	1,31,160	1,08,162	1,11,002	1,07,464
Roads	5,07,585	6,11,570	6,33,983	6,69,535	6,36,676
Stores	3,892	2,578	1,981	6,358	12,169
Miscellaneous works	..	..	..	..	..
Total public health and convenience	39,41,066	44,10,234	46,52,669	47,87,732	43,50,589
Public instruction—					
Schools and colleges	1,78,233	2,08,780	2,15,469	1,57,175	1,63,652
Contributions	79,595	71,789	82,815	1,42,231	1,61,816
Libraries, museums, menageries, etc.	7,852	7,917	9,500	14,354	9,869
Total	2,65,680	2,88,486	3,07,784	3,13,760	3,35,337
Contributions for general purposes	2,00,517	2,28,889	2,61,505	2,48,653	2,25,362
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	22,500	..	..	396	381
Interest due on account of year of report	3,43,485	3,97,497	4,04,901	3,96,774	4,25,294
Discount	..	..	..	..	..
Actual cost of works done for private individuals	3,354	2,367	4,277	3,820	6,119
Miscellaneous charges	2,87,339	3,21,040	2,18,187	3,30,672	3,68,871
Total	6,56,678	7,20,904	6,27,365	7,31,662	8,00,665
Total Expenditure	65,54,115	68,10,601	69,66,411	74,15,485	70,62,901
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	..	55,406	..	54,903
In Savings Bank	..	..	..	..	..
Payments to sinking fund	26,297	17,531	17,531	17,531	17,531
Repayment of loans	2,04,081	2,68,202	2,84,432	2,98,269	3,59,011
Advances—					
Permanent	17,116	3,581	4,775	3,798	7,144
Other	6,485	4,526	13,225	3,134	4,017
Deposits	9,498	19,011	39,836	1,19,804	64,038
Total extraordinary and debt	2,63,477	3,12,851	4,15,205	4,42,536	5,06,644
TOTAL DISBURSEMENTS	68,17,592	71,23,452	73,81,616	78,58,021	75,69,545
Closing balance	21,20,395	21,70,474	28,14,913	20,92,154	21,58,502
Net amount of debt	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **PANJAB**, *in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,59,273	2,84,192	3,10,040	2,84,767	2,86,112
Collection of taxes	2,71,196	3,75,518	4,40,373	4,84,908	4,62,943
Collection of tolls on roads and ferries	1,525	1,501	1,483	1,527	1,830
Survey of land	1,278	3,352	2,158	15,553	10,080
Refunds	2,54,849	9,301	80,966	24,450	24,817
Pensions and gratuities	4,657	5,002	8,094	11,019	14,822
TOTAL	7,92,778	6,78,866	8,43,114	8,22,224	8,00,604
PUBLIC SAFETY—					
Fire	15,832	14,474	17,226	21,733	16,063
Lighting	1,31,191	1,46,429	1,55,814	1,67,475	1,96,419
Police	5,60,675	5,68,912	5,60,436	4,96,773	5,25,317
Rewards for the destruction of wild animals and snakes	1,995	623	630	952	787
TOTAL	7,09,693	7,30,438	7,34,106	6,86,933	7,38,586
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,61,141	63,864	2,26,010	2,52,534	1,11,210
Establishment, repairs, etc.	2,11,211	2,74,158	2,38,592	2,63,662	3,10,431
Drainage—					
Capital outlay	2,50,840	4,08,665	3,81,643	1,95,843	2,47,217
Establishment, repairs, etc.	50,623	42,331	48,724	54,858	54,897
Conservancy	5,99,576	6,31,778	6,42,229	7,36,071	8,20,291
Hospitals and dispensaries	5,71,144	5,32,240	5,12,228	5,32,483	5,99,479
Plague charges	..	56,004	63,382	1,40,926	66,184
Vaccination	24,047	22,508	22,613	25,151	22,502
Markets and slaughter-houses	21,338	39,608	26,870	34,277	42,648
Pounds	18,657	17,768	18,901	18,403	16,179
Dâk bungalows and serais	4,839	5,207	7,002	13,065	7,730
Arboriculture, gardens, etc.	1,04,336	1,01,682	95,437	1,06,859	1,08,224
Veterinary charges	2,401	4,291	3,788	7,477	8,233
Registration of births and deaths	7,841	6,243	5,478	6,817	6,612
Public Works—					
Establishment	49,550	42,011	46,092	73,608	82,666
Buildings	51,387	96,103	58,171	76,133	1,48,427
Roads	3,68,344	4,99,453	3,83,984	3,89,378	3,75,427
Stores	38,121	35,111	44,433	21,733	19,407
TOTAL PUBLIC HEALTH AND CONVENIENCE	26,35,396	28,79,025	28,25,577	29,49,278	30,47,764
PUBLIC INSTRUCTION—					
Schools and colleges	5,78,912	3,49,566	3,66,221	3,77,590	3,82,177
Contributions	33,399	75,058	60,240	94,208	93,929
Libraries, museums, menageries, etc.	7,087	8,962	16,476	1,16,527	25,260
TOTAL	6,19,398	4,33,586	4,42,937	5,88,325	5,01,366
CONTRIBUTIONS FOR GENERAL PURPOSES	88,930	12,943	20,389	74,312	86,224
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	23	68,024	3,113	3,963	51,588
Interest due on account of year of report	2,02,987	1,45,949	2,12,160	2,08,919	1,55,806
Discount	12	452	..	851	3,505
Actual cost of works done for private individuals	10,711	14,249	13,568	13,428	19,338
Miscellaneous charges	1,05,658	2,34,363	2,18,462	1,69,321	1,63,038
TOTAL	3,19,391	4,63,037	4,47,303	3,96,482	3,93,275
TOTAL EXPENDITURE	51,65,586	51,97,895	53,13,426	55,17,554	55,67,819
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	70,200	10,200	1,00,000	53,100	600
In Savings Bank	5,832	..	451	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,62,870	2,32,548	2,31,132	2,75,465	2,91,977
Advances—					
Permanent	1,860	15,963	11,364	5,737	6,730
Other	2,856	33,742	15,699	55,648	6,754
Deposits	17,123	4,752	42,117	41,744	61,323
TOTAL EXTRAORDINARY AND DEBT	2,60,741	2,97,205	4,00,763	4,31,694	3,67,384
TOTAL DISBURSEMENTS	54,26,327	54,95,100	57,14,189	59,49,248	59,35,203
CLOSING BALANCE	16,19,025	14,50,984	16,75,263	18,01,498	14,92,502
NET AMOUNT OF DEBT	51,57,700	52,83,497	52,28,116	52,60,642	49,62,832

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE**, *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	22,713	27,458	22,404	24,724	27,183
Collection of taxes	25,451	32,329	38,498	37,474	39,862
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	..	..	281	249	423
Refunds	5,861	281	349	117	52
Pensions and gratuities	23	1,574	118	4,570	467
TOTAL	54,048	61,642	61,650	67,134	67,987
PUBLIC SAFETY—					
Fire	2,524	1,854	2,208	3,150	1,122
Lighting	19,813	21,197	19,832	17,612	19,189
Police	68,166	62,067	60,937	61,606	59,984
Rewards for the destruction of wild animals and snakes	97	76	47	93	70
TOTAL	90,600	85,194	83,024	82,461	80,365
PUBLIC HEALTH AND CONVENIENCE—					
Water-Supply—					
Capital outlay	7,588	3,272	1,290	1,747	3,853
Establishment, repairs, etc.	14,941	15,043	22,977	24,672	31,420
Drainage—					
Capital outlay	34,553	13,469	9,856	1,565	2,425
Establishment, repairs, etc.	18,027	22,410	20,869	9,008	6,664
Conservancy	63,205	65,500	65,600	79,316	87,274
Hospitals and dispensaries	52,399	49,826	50,581	50,316	64,914
Plague charges	..	507	539	8,853	11,558
Vaccination	3,889	3,912	4,089	4,125	4,208
Markets and slaughter-houses	9,114	1,912	2,344	4,587	4,519
Pounds	499	514	485	488	352
Dâk bungalows and serais	16	..	6	394	426
Arboriculture, gardens, etc.	20,465	14,625	13,382	11,992	14,182
Veterinary charges	1,827	5,576	4,227	6,850	4,492
Registration of births and deaths	956	857	789	780	657
Public Works—					
Establishment	2,251	2,245	3,479	3,264	4,098
Buildings	21,250	86,404	67,480	51,108	21,021
Roads	25,310	26,609	20,467	12,273	12,332
Stores	23	42	6,722	98	273
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	2,76,313	3,12,723	2,95,182	2,71,436	2,74,668
PUBLIC INSTRUCTION—					
Schools and colleges	57,074	52,609	56,142	59,753	62,975
Contributions	1,218	1,483	3,024	2,765	2,714
Libraries, museums, menageries, etc.	200	100	920	748	1,118
TOTAL	58,492	54,192	60,086	63,266	66,807
CONTRIBUTIONS FOR GENERAL PURPOSES	32,899	..	400	..	400
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	952	899	844	787	727
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	19,493	24,709	31,929	21,558	22,658
TOTAL	20,445	25,608	32,773	22,345	23,485
TOTAL EXPENDITURE	5,32,797	5,39,359	5,33,115	5,06,642	5,13,712
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	39,944
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,329	1,382	1,437	1,494	1,554
Advances—					
Permanent	75	565	770	461	606
Other	..	..	203	442	4
Deposits	..	..	300	485	1,148
TOTAL EXTRAORDINARY AND DEBT	1,404	1,947	2,710	2,882	43,256
TOTAL DISBURSEMENTS	5,34,201	5,41,306	5,35,825	5,09,524	5,56,968
CLOSING BALANCE	1,63,222	1,66,187	1,58,160	2,13,654	2,49,366
NET AMOUNT OF DEBT	22,229	20,792	19,665	18,171	16,617

No. 3—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,49,325	2,53,961	2,52,107	2,71,496	2,84,559
Collection of taxes	2,68,010	2,75,153	2,93,032	2,93,021	3,15,453
Collection of tolls on roads and ferries	18,962	20,638	20,366	23,460	24,144
Survey of land	12,945	14,409	14,998	17,428	16,444
Refunds	12,86,313	12,10,885	12,406	10,068	8,731
Pensions and gratuities	19,175	16,558	18,325	20,411	26,950
TOTAL	18,54,730	17,91,604	6,11,234	6,35,884	6,76,281
PUBLIC SAFETY—					
Fire	40,166	42,064	50,215	51,829	56,792
Lighting	2,26,520	2,40,007	2,54,268	2,88,006	3,17,826
Police	11,104	4,947	5,140	4,485	4,446
Rewards for the destruction of wild animals and snakes	381	354	378	362	380
TOTAL	2,78,171	2,87,372	3,10,001	3,44,682	3,79,444
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,29,434	1,59,566	2,20,188	1,92,953	4,83,937
Establishment, repairs, etc.	3,56,242	3,25,537	3,51,752	3,23,103	4,03,948
Drainage—					
Capital outlay	2,68,944	6,05,330	1,96,229	2,04,465	2,04,226
Establishment, repairs, etc.	75,332	72,832	83,029	87,901	99,143
Conservancy	10,33,252	10,72,209	10,96,720	11,05,304	11,93,421
Hospitals and dispensaries	2,71,267	3,01,484	3,13,769	3,11,088	3,20,012
Plague charges	3,52,878	48,287	75,223	90,403	92,513
Vaccination	29,855	29,720	29,942	29,161	35,935
Markets and slaughter-houses	60,280	67,004	81,320	98,084	86,135
Pounds	7,969	8,092	10,877	8,257	10,844
Dâk bungalows and serais	9,490	8,261	15,327	13,201	15,660
Arboriculture, gardens, etc.	69,308	76,762	81,451	87,155	95,150
Veterinary charges	5,197	5,971	14,142	5,588	5,941
Registration of births and deaths	7,412	7,491	7,702	8,111	8,558
Public Works—					
Establishment	28,615	28,749	30,482	32,228	34,030
Buildings	74,534	82,988	94,220	99,874	97,479
Roads	5,43,211	6,26,579	5,40,774	7,92,411	9,10,572
Stores	5,902	1,833	3,241	5,605	4,125
Miscellaneous works	..	11,066	981	332	7,293
TOTAL PUBLIC HEALTH AND CONVENIENCE	33,29,122	35,39,761	32,47,369	34,95,224	41,08,922
PUBLIC INSTRUCTION—					
Schools and colleges	8,39,209	9,08,631	8,97,315	9,88,567	9,95,012
Contributions	42,193	42,061	45,545	45,040	67,347
Libraries, museums, menageries, etc.	36,572	21,768	27,572	24,526	24,102
TOTAL	9,17,974	9,72,460	9,70,432	10,58,133	10,86,461
CONTRIBUTIONS FOR GENERAL PURPOSES	40,633	33,524	41,439	47,224	38,932
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	8,367	5,970	4,760	13,610	12,028
Interest due on account of year of report	2,24,674	2,21,687	2,33,494	2,37,101	2,26,065
Discount	3,994	3,792	3,412	6,453	4,315
Actual cost of works done for private individuals	12,700	12,235	14,703	15,522	15,315
Miscellaneous charges	1,18,362	1,23,686	1,42,570	1,37,714	1,78,260
TOTAL	3,68,097	3,67,370	3,98,939	4,10,400	4,35,983
TOTAL EXPENDITURE	67,88,727	69,92,091	55,79,414	59,91,547	67,26,023
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	2,09,214	3,51,509	2,81,878	3,21,809	2,63,157
In Savings Bank	2,468	7,346	20,045	46	40,048
Payments to sinking fund	1,00,896	1,09,377	1,18,628	1,02,038	1,02,988
Repayment of loans	2,46,181	1,95,363	3,05,279	3,63,357	2,80,967
Advances—					
Permanent	5,076	4,702	3,144	5,559	7,625
Other	96,078	77,555	97,722	93,314	1,01,166
Deposits	3,28,577	3,39,448	3,49,419	5,03,467	4,48,549
TOTAL EXTRAORDINARY AND DEBT	9,88,490	10,85,300	11,76,115	13,89,690	12,44,500
TOTAL DISBURSEMENTS	77,77,217	80,77,391	67,55,529	73,81,237	79,70,523
CLOSING BALANCE	24,55,122	26,19,561	30,64,262	37,27,203	39,47,884
NET AMOUNT OF DEBT	50,07,923	52,04,369	25,56,308	13,86,188	(a)

(a) Complete information notavailable

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY of BOMBAY**, *in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06	1906-07	1907-08	1908-09
General administration and collection charges—					
General Administration	2,44,198	2,58,439	2,86,268	2,78,296	2,86,079
Collection of taxes	3,17,462	3,23,943	3,28,806	3,61,473	3,73,097
Collection of tolls on roads and ferries	555	637	575	595	587
Survey of land	..	..	..	..	..
Refunds	..	..	..	..	..
Pensions and gratuities	74,334	71,778	75,303	74,395	65,623
Total	6,36,549	6,54,797	6,90,952	7,14,759	7,25,386
Public safety—					
Fire	1,17,889	1,07,461	1,00,554	1,43,577	1,90,361
Lighting	2,75,537	2,67,095	2,57,249	2,81,774	3,35,730
Police	5,01,075	5,00,000	5,01,862	1,38,456	..
Rewards for the destruction of wild animals and snakes	319	184	680	529	723
Total	8,94,820	8,74,740	8,60,345	5,64,336	5,26,814
Public health and convenience—					
Water-supply—					
Capital outlay	1,44,337	77,679	1,34,918	3,56,811	2,46,408
Establishment, repairs, etc.	2,45,347	2,88,979	3,04,240	3,26,365	3,26,543
Drainage—					
Capital outlay	6,77,737	6,41,161	3,64,653	3,55,811	5,23,968
Establishment, repairs, etc.	3,74,220	3,82,422	4,23,678	4,42,086	5,18,542
Conservancy	17,55,448	19,05,502	19,75,135	21,61,662	25,02,650
Hospitals and dispensaries	96,491	1,15,670	1,13,926	4,97,854	5,22,252
Plague charges	..	..	2,43,044	1,95,517	2,23,328
Vaccination	17,044	17,592	16,875	22,842	21,245
Markets and slaughter-houses	1,45,934	1,73,413	1,76,400	1,81,134	2,19,511
Pounds	..	..	..	..	..
Dâk bungalows and serais	209	152	345	555	671
Arboriculture, gardens, etc.	66,561	64,751	64,735	75,158	92,905
Veterinary charges	6,756	6,362	6,639	6,898	7,541
Registration of births and deaths	97,199	97,099	98,499	98,870	75,290
Public Works—					
Establishment	1,43,914	1,47,323	1,57,598	1,70,346	2,01,020
Buildings	41,877	1,05,155	1,36,889	24,600	3,32,435
Roads	6,76,721	8,39,137	9,21,650	9,11,032	11,02,672
Stores	..	..	..	..	..
Total public health and convenience	44,89,795	48,62,397	51,39,224	58,87,541	69,16,951
Public instruction—					
Schools and colleges	1,50,572	1,52,088	1,53,584	2,52,035	2,58,664
Contributions	..	..	..	..	..
Libraries, museums, menageries, etc.	9,191	9,332	12,231	13,315	18,021
Total	1,59,763	1,61,420	1,65,815	2,65,350	2,76,685
Contributions for general purposes	2,00,000	2,50,000	3,00,000	3,56,081	4,50,000
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	97,203	1,44,490	1,46,514	1,21,626	1,02,856
Interest due on account of year of report	20,50,291	20,89,064	21,58,002	21,78,904	22,28,848
Discount	..	..	..	27,880	43,875
Actual cost of works done for private individuals (*a*)	..	..	..	..	..
Miscellaneous charges	2,07,126	5,81,218	58,733	1,73,571	43,291
Total	23,54,620	28,14,772	23,63,249	25,01,981	24,18,870
Total Expenditure	87,35,547	96,18,126	95,19,585	1,02,30,048	1,13,14,706
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	14,20,888	36,86,734	13,82,907	6,82,639	5,49,415
In Savings Bank	78,41,106	63,14,040	40,50,567	51,82,868	61,61,266
Payments to sinking fund	6,26,385	6,80,531	7,91,711	8,53,940	8,82,729
Repayment of loans	82,594	97,747	1,08,949	98,663	1,09,464
Advances—					
Permanent	..	..	2,870	2,565	427
Other	13,24,380	24,90,795	19,03,451	21,18,511	27,10,640
Deposits	1,72,49,665	1,68,12,262	1,42,06,018	1,52,69,506	1,70,61,760
Total extraordinary and debt	2,85,45,018	3,00,82,109	2,24,46,473	2,42,08,695	2,74,75,701
TOTAL DISBURSEMENTS	3,72,80,565	3,97,00,235	3,19,66,058	3,44,38,743	3,87,90,407
Closing balance	1,08,039	99,334	2,12,739	2,05,723	10,85,659
Net amount of debt	4,36,59,171	4,41,42,221	4,31,95,351	4,35,32,803	4,38,90,019

(*a*) Included in advances

MUNICIPALITIES

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,00,981	1,08,825	1,12,323	1,06,301	1,12,551
Collection of taxes	1,13,525	1,13,770	1,13,262	1,43,632	1,62,470
Collection of tolls on roads and ferries	892	3	..	14	2,581
Survey of land	4,800	773	183	1,541	353
Refunds	2,666	2,964	5,557	12,330	6,101
Pensions and gratuities	3,466	5,662	5,367	6,838	7,364
TOTAL	2,26,330	2,31,997	2,36,692	2,70,656	2,91,420
PUBLIC SAFETY—					
Fire	7,060	11,802	10,463	24,616	17,156
Lighting	36,838	41,339	46,824	58,873	65,305
Police	..	96	..	..	..
Rewards for the destruction of wild animals and snakes	638	890	782	977	1,171
TOTAL	44,536	54,127	58,069	84,466	83,632
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	14,663	36,098	27,686	3,19,170	47,288
Establishment, repairs, etc.	1,46,030	1,71,785	1,82,201	1,94,247	2,11,698
Drainage—					
Capital outlay	28,409	53,313	60,577	32,685	13,248
Establishment, repairs, etc.	23,115	19,250	29,901	34,509	29,617
Conservancy	3,73,178	3,93,380	4,17,848	4,62,206	5,31,372
Hospitals and dispensaries	90,739	79,565	1,05,882	95,255	96,074
Plague charges	21,099	23,904	76,693	55,207	63,585
Vaccination	2,938	3,035	3,035	2,810	3,902
Markets and slaughter-houses	45,551	50,623	61,375	49,670	75,331
Pounds	18,813	18,708	24,883	24,380	27,838
Dâk bungalows and serais	7,889	7,909	11,360	14,086	13,037
Arboriculture, gardens, etc.	20,576	32,766	28,773	31,706	31,048
Veterinary charges	6,150	8,883	12,538	17,519	13,391
Registration of births and deaths	1,234	1,402	1,246	1,412	1,601
Public Works—					
Establishment	14,673	18,831	24,183	26,273	29,948
Buildings	19,626	25,393	13,590	23,653	53,432
Roads	2,05,778	2,08,398	1,64,391	2,40,255	2,56,231
Stores	18,044	4,955	12,231	33,238	17,006
TOTAL PUBLIC HEALTH AND CONVENIENCE	10,58,505	11,58,198	12,58,393	16,58,281	15,15,647
PUBLIC INSTRUCTION—					
Schools and colleges	1,85,966	1,84,643	1,96,817	2,09,638	2,27,846
Contributions	24,435	27,336	29,536	27,000	47,012
Libraries, museums, menageries, etc.	3,362	3,201	3,406	5,545	3,026
TOTAL	2,13,763	2,15,180	2,29,759	2,42,183	2,77,884
CONTRIBUTIONS FOR GENERAL PURPOSES	23,499	30,343	28,556	32,985	37,320
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	9,542	6,456	5,324	6,530	4,829
Interest due on account of year of report	39,922	31,783	24,419	41,590	37,788
Discount	..	..	..	..	..
Actual cost of works done for private individuals	430	858	360	690	759
Miscellaneous charges	26,435	40,711	50,155	41,574	56,128
TOTAL	76,329	79,808	80,258	90,384	99,504
TOTAL EXPENDITURE	16,42,962	17,69,653	18,91,727	23,78,955	23,05,407
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	5,000	..	..	48,321	..
In Savings Bank	..	..	4,834	..	..
Payments to sinking fund	..	..	1,732	..	..
Repayment of loans	2,59,399	1,70,014	1,17,121	1,22,841	80,641
Advances—					
Permanent	267	2,640	1,191	325	261
Other	88,169	1,03,019	1,75,216	1,65,317	1,68,905
Deposits	34,490	52,835	1,02,079	78,851	1,18,710
TOTAL EXTRAORDINARY AND DEBT	3,87,325	3,28,508	4,02,173	4,15,655	3,68,517
TOTAL DISBURSEMENTS	20,30,287	20,98,161	22,93,900	27,94,610	26,73,924
CLOSING BALANCE	7,19,105	7,84,861	10,78,618	7,55,216	7,74,832
NET AMOUNT OF DEBT	(a)	9,54,879	(a)	(a)	(a)

(a) Information not available

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06	1906-07	1907-08	1908-09
General administration and collection charges—					
General Administration	1,82,735	1,90,295	1,95,123	1,80,932	1,85,809
Collection of taxes	73,340	73,112	71,359	72,723	62,809
Collection of tolls on roads and ferries	6,208	8,819	7,757	8,010	8,743
Survey of land	9,774	14,030	13,337	16,449	17,665
Refunds	16,931	13,824	8,557	16,001	6,128
Pensions and gratuities	802	1,044	1,063	4,848	8,339
Total	2,89,790	3,01,124	2,97,201	2,98,963	2,89,493
Public safety—					
Fire	1,089	840	687	1,376	2,496
Lighting	1,27,705	1,27,022	1,37,871	1,54,040	1,61,931
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	1,744	2,004	2,361	2,010	1,801
Total	1,30,538	1,29,866	1,40,919	1,57,426	1,66,228
Public health and convenience—					
Water-supply—					
Capital outlay	2,14,112	1,42,527	1,09,998	1,58,169	1,97,828
Establishment, repairs, etc.	1,51,152	1,67,187	1,84,096	1,81,430	1,94,481
Drainage—					
Capital outlay	20,939	26,539	31,245	35,865	20,883
Establishment, repairs, etc.	35,734	33,690	35,902	38,375	39,857
Conservancy	9,76,343	8,91,794	7,81,451	7,93,184	9,43,633
Hospitals and dispensaries	3,50,108	3,64,425	3,59,432	3,89,906	3,86,851
Plague charges	..	..	1,56,453	1,25,062	93,586
Vaccination	17,724	17,945	18,993	18,795	19,568
Markets and slaughter-houses	12,540	11,251	11,415	12,590	15,315
Pounds	274	241	253	274	261
Dâk bungalows and serais	19,997	20,314	19,955	21,187	21,766
Arboriculture, gardens, etc.	5,845	5,522	6,281	7,224	7,384
Veterinary charges	12	..	..	..	100
Registration of births and deaths	14,545	15,047	15,345	15,932	17,293
Public Works—					
Establishment	37,261	39,417	39,749	41,043	43,045
Buildings	2,39,971	2,11,125	1,72,818	3,21,781	3,30,766
Roads	3,56,708	3,53,825	3,48,753	3,78,899	4,03,516
Stores	5,893	3,234	5,448	4,082	17,123
Miscellaneous works	..	..	..	..	64,907
Total public health and convenience	24,59,158	23,04,083	22,97,587	25,43,798	28,18,163
Public instruction—					
Schools and colleges	2,34,270	2,37,530	2,42,927	2,57,886	3,24,343
Contributions	1,26,461	1,28,686	1,24,118	1,21,631	1,22,525
Libraries, museums, menageries, etc.	38,131	32,806	34,340	33,924	34,922
Total	3,98,862	3,99,022	4,01,385	4,13,441	4,81,790
Contributions for general purposes	85,187	26,376	26,099	19,034	26,795
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	5,308	4,894	5,513	1,813	1,924
Interest due on account of year of report	85,503	93,337	96,843	1,07,009	1,06,413
Discount	..	..	..	..	1,103
Actual cost of works done for private individuals	25,856	27,607	12,861	13,143	11,201
Miscellaneous charges	88,151	1,58,220	1,47,865	1,25,554	1,43,071
Total	2,02,818	2,84,058	2,63,082	2,47,519	2,63,722
Total Expenditure	35,66,353	34,44,529	34,26,273	36,80,181	40,46,191
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	8,478	..	28,786	70,915	27,130
In Savings Bank	..	3,595	12,000	..	..
Payments to sinking fund	2,489	13,108	12,943	15,637	15,415
Repayment of loans	1,06,035	1,01,772	1,06,954	1,21,532	1,31,362
Advances—					
Permanent	1,399	1,496	1,038	1,183	1,068
Other	1,15,298	1,19,173	3,37,063	2,60,926	1,81,168
Deposits	2,12,058	2,23,005	2,34,171	2,38,673	2,86,175
Total extraordinary and debt	4,55,757	4,62,149	7,32,955	7,08,866	6,42,318
TOTAL DISBURSEMENTS	40,22,110	39,06,678	41,59,228	43,89,047	46,88,509
Closing balance	12,20,516	14,65,349	14,90,178	14,62,402	15,12,674
Net amount of debt	21,75,679	24,46,803	23,80,054	23,04,165	23,95,004

No. 3—M

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY** *of* **MADRAS**, *in the official years 1904-05 to 1908-09*

HEADS OF EXPENDITURE	1904-05	1905-06	1906-07	1907-08	1908-09
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	35,113	38,836	45,902	41,678	46,179
Collection of taxes	59,544	63,892	61,559	62,579	67,571
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	936	1,525	2,518	3,615	4,308
Refunds	4,935	46,972	48,618	21,022	18,884
Pensions and gratuities	13,916	22,335	21,411	21,025	22,639
TOTAL	1,14,444	1,73,560	1,80,008	1,49,919	1,59,581
PUBLIC SAFETY—					
Fire	8,049	7,379	7,173	7,580	8,640
Lighting	74,465	73,498	67,405	62,908	78,932
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	732	1,441	670	811	709
TOTAL	83,246	82,318	75,248	71,299	88,281
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	13,697	16,325	8,126	19,029	66,891
Establishment, repairs, etc.	89,282	1,12,720	65,371	70,179	73,809
Drainage—					
Capital outlay	5,86,763	7,75,006	1,84,398	59,188	51,665
Establishment, repairs, etc.	1,84,150	1,84,876	1,50,961	2,19,124	2,61,120
Conservancy	3,45,546	5,66,384	3,92,847	2,95,719	4,00,116
Hospitals and dispensaries	58,009	59,064	56,394	72,445	60,551
Plague charges	..	..	50,108	32,778	25,533
Vaccination	14,069	12,645	11,024	11,507	10,635
Markets and slaughter-houses	22,529	11,456	11,713	28,489	50,416
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	26,867	21,517	16,440	15,775	24,423
Veterinary charges	..	..	..	..	..
Registration of births and deaths	9,113	9,210	9,266	9,302	9,768
Public Works—					
Establishment	46,138	64,285	55,369	67,156	1,11,941
Buildings	4,045	8,472	5,073	11,932	32,366
Roads	2,64,880	1,83,606	1,71,201	2,15,112	2,52,187
Stores	33,720	19,154	7,460	12,171	21,354
Miscellaneous works	402	5	21	417	27,245
TOTAL PUBLIC HEALTH AND CONVENIENCE	16,99,210	20,44,725	11,95,572	11,40,323	14,80,030
PUBLIC INSTRUCTION—					
Schools and colleges	529	970	1,422	7,482	5,372
Contributions	6,544	22,306	46,145	33,251	47,167
Libraries, museums, menageries, etc.	6,686	6,358	7,021	9,514	8,122
TOTAL	13,759	29,634	54,588	50,254	60,661
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	13,150	9,615	9,129	15,192	6,714
Interest due on account of year of report	2,50,702	2,54,705	2,44,539	2,82,914	2,77,369
Discount	..	1,165	1,838	..	..
Actual cost of works done for private individuals	16,053	12,473	9,180	9,746	8,904
Miscellaneous charges	25,076	19,145	37,204	22,439	22,661
TOTAL	3,04,981	2,97,103	3,01,890	3,30,291	3,15,648
TOTAL EXPENDITURE	22,65,640	26,77,340	18,57,306	17,92,086	21,54,201
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	1,01,900	1,00,900	1,18,200	1,19,900	1,26,300
Repayment of loans	..	..	40,275	12,899	13,420
Advances—					
Permanent	..	..	200	125	450
Other	11,825	15,761	2,770	17,205	62,626
Deposits	3,08,922	4,02,245	4,38,917	3,92,991	4,86,066
TOTAL EXTRAORDINARY AND DEBT	4,22,647	5,18,906	6,00,362	5,43,120	6,88,862
TOTAL DISBURSEMENTS	26,88,287	31,96,246	24,57,668	23,35,206	28,43,063
CLOSING BALANCE	13,76,199	15,50,727	19,67,692	27,27,825	32,55,772
NET AMOUNT OF DEBT	43,21,413	49,98,547	49,35,316	47,86,781	50,49,646

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1904-05 to 1908-09*

Heads of Expenditure	1904-05	1905-06	1906-07	1907-08	1908-09
General Administration and Collection Charges—					
General Administration	1,152	1,127	1,354	1,078	1,595
Collection of taxes	774	795	802	798	795
Collection of tolls on roads and ferries	486	38	..	..	..
Survey of land	..	..	..	2	..
Refunds	53	4	97	45	11
Pensions and gratuities	..	..	..	..	20
Total	2,465	1,964	2,253	1,923	2,421
Public Safety—					
Fire	..	..	..	..	..
Lighting	908	1,185	1,159	1,267	1,241
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	50	2	2
Total	908	1,185	1,209	1,269	1,243
Public Health and Convenience—					
Water-supply—					
Capital outlay	..	..	794	1,829	1,100
Establishment, repairs, etc.	217	605	411	210	536
Drainage—					
Capital outlay	367	1,288	556	353	1,145
Establishment, repairs, etc.	..	110	58	..	30
Conservancy	7,211	6,965	6,801	6,614	6,571
Hospitals and dispensaries	7,931	7,818	6,004	8,289	327
Plague charges	206	287	208	473	462
Vaccination	598	603	574	602	594
Markets and slaughter-houses	55	100	17	5,686	13,896
Pounds	480	484	482	492	575
Dâk bungalows and serais	..	..	..	..	..
Arboriculture gardens, etc.	..	17	..	..	..
Veterinary charges	..	..	..	..	..
Registration of births and deaths	..	..	..	..	..
Public Works—					
Establishment	..	..	..	..	..
Buildings	..	45	97	683	233
Roads	3,159	2,540	2,106	4,065	1,900
Stores	44	31	34	104	45
Miscellaneous works	..	..	..	..	118
Total public health and convenience	20,268	20,893	18,142	29,400	32,532
Public Instruction—					
Schools and colleges	2,001	1,901	1,718	1,795	1,826
Contributions	710	652	552	552	686
Libraries, museums, menageries, etc.	..	..	..	..	..
Total	2,711	2,553	2,270	2,347	2,512
Contributions for general purposes	..	..	111	25	5,^25
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	80	40	..	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	505	682	481	659	454
Total	585	722	481	659	454
Total Expenditure	26,937	27,317	24,466	35,623	44,187
Extraordinary and Debt—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,000	1,000	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	25	..	..	134	..
Deposits	..	..	..	..	..
Total extraordinary and debt	1,025	1,000	..	134	..
TOTAL DISBURSEMENTS	27,962	28,317	24,466	35,757	44,187
Closing Balance	12,577	11,708	15,424	24,652	13,541
Net amount of debt	(a)	(a)	(a)	(a)	(a)

(a) Information not available

MUNICIPALITIES

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1904-05 to 1908-09

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
	BURMA											
1	Rangoon	218,602	25,01,565	26,08,452	30,03,564	34,99,092	33,85,886	37,50,235	30,98,209	35,15,440	36,24,664	38,58,506
2	Mandalay	166,154	6,62,838	10,78,377	7,60,634	8,97,193	9,45,544	9,08,335	9,88,838	9,47,938	8,63,029	8,46,220
3	Moulmein	56,194	2,56,254	3,02,416	3,12,154	3,87,390	3,86,397	4,12,228	3,23,500	3,06,865	3,62,720	3,70,259
4	Akyab	31,687	1,27,582	1,43,205	1,67,032	1,51,282	2,47,016	1,26,471	1,50,132	1,89,926	3,78,396	2,97,159
5	Bassein	31,372	1,59,483	1,71,292	1,82,181	1,90,473	1,89,149	1,48,628	1,72,512	1,70,820	1,80,465	2,17,353
6	Prome	27,375	1,47,090	1,49,300	1,69,702	1,51,626	1,78,804	1,52,500	1,37,996	1,56,602	1,60,140	1,73,556
7	Henzada	24,756	84,572	91,746	98,381	1,21,079	1,08,172	88,033	86,101	1,90,722	1,16,033	1,73,490
	EASTERN BENGAL AND ASSAM											
1	Dacca	90,542	1,92,305	1,98,641	1,98,153	3,88,741	2,45,705	1,89,640	1,97,774	2,17,342	2,87,657	3,39,083
2	Naraingan j	24,472	75,681	74,526	77,125	84,897	1,36,858	73,740	67,787	87,960	1,98,552	1,56,791
3	Serajgunj	23,114	20,932	20,309	21,272	22,999	22,410	19,804	19,657	22,045	26,532	21,250
4	Chittagong	22,140	60,462	82,235	79,843	91,197	98,661	56,935	61,503	83,385	78,059	1,02,377
5	Rampore-Bauleah	21,589	37,648	38,074	36,737	40,431	35,755	38,844	34,408	38,085	35,593	38,017
	BENGAL											
1	Calcutta	807,358	71,49,252	70,50,119	73,68,451	79,17,636	82,27,801	86,11,826	81,70,701	85,45,691	90,18,821	90,67,134
2	Howrah	157,594	6,13,369	6,28,159	6,27,900	7,97,177	9,12,152	8,42,921	6,34,734	7,68,925	8,68,888	9,28,299
3	Patna	153,739	2,09,248	2,12,694	1,89,948	1,95,140	2,96,986	1,73,503	1,86,016	1,86,596	1,94,591	1,89,575
4	Bhágalpur	75,764	1,61,665	1,67,145	1,41,532	1,93,562	1,39,759	1,19,129	1,14,213	1,22,573	2,07,937	2,50,349
5	Gaya	71,288	1,11,238	1,10,140	1,41,232	1,36,970	1,23,266	1,01,169	94,528	1,37,271	1,27,348	1,57,362
6	Darbhanga	66,244	51,867	53,656	57,596	69,781	60,708	46,423	55,728	56,035	71,742	56,028
7	Monghyr	50,133	62,836	56,966	61,221	63,711	1,42,586	60,862	61,738	62,523	67,756	63,013
8	Cuttack	46,555	53,601	57,143	58,040	56,107	56,836	54,132	56,143	57,346	54,254	56,675
9	Arrah	46,170	49,769	56,848	62,806	56,612	76,826	53,139	51,517	57,658	53,675	42,514
10	Chápra	45,901	63,091	63,004	62,748	62,410	58,994	49,972	81,450	69,845	63,660	57,859
11	Muzaffarpur	45,617	76,632	67,089	78,908	88,741	86,112	73,178	70,577	81,020	85,795	85,471
12	Bihár	45,063	34,999	30,501	31,185	33,112	34,288	32,926	33,827	32,305	32,944	30,933
13	Serampore	44,451	62,528	90,718	67,763	65,899	90,263	63,562	67,536	67,748	75,265	77,045
14	Cossipore-Chitpore	40,781	1,59,448	1,74,219	1,88,219	2,04,864	2,42,278	1,78,930	1,76,501	2,09,415	2,39,210	2,54,143
15	Bardwan	38,691	1,17,849	1,16,715	1,15,552	1,16,999	1,29,375	1,14,705	1,12,958	1,16,594	1,17,618	1,20,386
16	Midnapur	33,138	74,508	69,738	74,382	74,318	66,136	67,715	70,983	75,144	75,495	66,973
17	Mániktala	32,417	82,879	95,600	1,22,299	1,02,926	1,07,852	87,514	84,969	1,74,720	1,22,687	1,23,044
18	Puri	30,857	56,959	62,704	64,063	1,36,888	1,73,684	57,697	66,843	61,493	73,859	70,244
19	Hooghly and Chinsurah	29,383	62,742	57,097	61,063	56,071	92,877	57,354	60,013	58,978	56,460	80,698
20	Garden Reach	28,305	56,703	61,570	73,527	67,044	68,891	57,789	55,068	73,729	69,759	60,290
21	Santipore	26,898	40,937	40,214	47,560	43,646	48,514	34,765	39,101	43,937	49,822	41,518
22	South Suburban (Calcutta)	26,365	24,077	25,361	29,985	36,658	29,939	23,708	24,837	30,132	32,538	29,786
23	Barnagore	25,432	54,454	41,276	42,100	56,727	48,426	41,766	38,198	41,821	41,652	72,028
24	Bettia	24,696	20,272	23,259	24,090	24,594	26,923	23,506	24,427	25,469	25,298	24,101
25	Krishnagar	24,547	49,419	41,651	48,631	48,317	48,176	43,695	49,402	46,852	48,479	45,458
26	Berhampore	24,397	65,585	62,849	82,508	92,235	1,05,898	57,830	66,816	86,662	87,177	82,158
27	Naihâti	23,753	13,255	16,557	16,752	17,007	18,607	13,540	11,846	13,269	13,845	15,028
28	Sasseram	23,644	16,168	17,920	21,465	18,609	18,787	18,644	18,711	18,457	17,821	19,121
29	Ranchi	23,117	39,241	40,430	50,034	58,661	46,317	34,188	39,698	40,270	71,038	56,254
30	Dinapore-Nizamat	22,858	19,573	25,980	28,424	22,175	22,825	15,468	17,310	21,372	24,735	30,163
31	Bhatpara	21,540	28,681	31,479	38,024	35,751	46,166	20,020	37,294	37,930	30,408	36,531
32	Hajeepore	21,398	13,625	13,302	15,545	15,496	14,407	11,287	12,919	15,397	17,841	15,018
33	Balasore	20,965	20,832	18,727	23,689	29,986	19,995	19,236	19,490	25,229	21,399	25,588
34	Bankura	20,666	16,721	17,006	18,811	20,032	20,792	16,862	16,101	20,509	20,699	13,590

NOTE.—No trustworthy statistics of annual growth of population are available, and though intercensal figures exist in respect of one municipality it has been thought advisable to adhere in every case to the 1901 official census figures

No. 4 — *continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1904-05 to 1908-09—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
	U.P. of AGRA and OUDH											
1	Lucknow	240,649	9,31,401	5,91,933	6,77,915	6,33,564	8,25,872	6,10,584	8,19,356	7,63,528	8,73,949	8,50,559
2	Benares	204,373	5,28,006	4,86,805	5,51,395	5,46,370	5,11,860	6,30,122	4,92,943	5,08,472	5,96,750	6,93,732
3	Cawnpore	172,674	5,81,775	6,21,641	6,34,763	6,72,106	5,92,604	10,14,213	7,82,411	6,27,413	5,93,260	5,67,412
4	Agra	165,981	5,44,733	5,93,745	5,14,596	5,22,580	4,70,330	4,92,463	5,80,297	6,93,224	5,65,266	4,55,074
5	Allahabad	159,545	4,98,317	5,46,269	5,45,353	5,13,230	5,14,910	4,56,452	4,61,892	4,76,874	4,94,137	4,62,120
6	Bareli	117,389	2,01,439	2,22,243	2,31,181	2,47,200	2,25,654	2,47,143	2,03,324	2,14,349	2,43,735	2,32,459
7	Mirzapur	79,862	92,528	98,653	1,24,280	1,07,103	1,00,910	1,06,502	2,65,598	1,78,965	1,41,681	91,685
8	Meerut	78,740	2,61,869	2,72,462	2,93,633	2,73,187	2,81,789	2,20,459	2,25,535	2,53,766	2,63,797	2,71,774
9	Moradabad	75,128	1,13,404	1,16,222	1,17,302	1,20,644	1,32,294	1,02,087	1,07,125	1,44,417	1,39,088	1,61,682
10	Shahjahánpur	73,544	1,23,811	1,16,289	1,24,948	1,31,567	1,22,347	1,20,700	1,18,683	1,21,040	1,22,788	1,20,379
11	Koil (Aligarh)	70,434	1,02,649	1,09,256	1,09,036	1,12,313	1,05,221	90,747	89,772	81,392	1,18,299	88,666
12	Fyzabad	68,988	1,02,242	1,12,014	1,13,472	98,300	97,891	80,168	1,22,393	1,52,445	1,38,858	1,06,810
13	Saharanpur	66,254	93,379	1,04,329	1,01,204	1,17,768	1,18,384	90,899	75,864	79,140	98,821	1,03,992
14	Gorakhpur	63,377	87,455	83,833	95,030	84,347	97,218	77,507	81,946	80,765	80,114	93,305
15	Fategarh and Farukhabad	63,278	78,759	67,789	80,758	94,325	93,542	81,818	86,898	86,138	89,676	88,993
16	Muttra	57,114	78,345	75,728	73,079	74,461	74,279	73,416	68,085	68,910	79,903	77,053
17	Jhánsi	47,881	85,240	91,285	89,777	88,444	81,324	85,069	84,223	80,176	78,166	93,376
18	Jaunpur	42,771	59,910	56,248	55,650	54,088	51,991	55,036	59,052	60,321	53,931	71,867
19	Háthras	42,578	56,444	51,480	57,090	61,668	58,900	59,791	54,566	46,540	49,793	1,76,846
20	Etáwah	42,570	59,286	64,497	60,791	63,135	51,207	53,097	56,301	61,594	57,438	62,827
21	Amroha	40,077	35,297	38,122	33,326	32,370	32,644	35,223	34,116	34,367	35,343	31,927
22	Sambhal	39,713	32,838	33,824	35,301	32,470	32,468	27,786	31,620	31,970	43,966	35,604
23	Ghazipur	39,429	43,079	54,083	47,181	51,952	49,189	40,848	39,749	46,475	52,231	49,400
24	Budaun	39,031	62,604	58,694	63,832	62,484	59,410	72,422	59,603	60,239	60,612	66,440
25	Pilibit	33,490	72,247	68,689	66,574	76,461	68,978	79,441	75,780	65,576	82,022	66,731
26	Khúria	29,277	42,635	40,898	39,067	39,341	39,302	36,926	32,174	30,059	35,572	34,525
27	Bahraich	27,304	8,587	32,874	34,672	39,967	40,979	28,230	35,344	34,017	33,387	51,868
28	Chandausi	25,711	31,284	41,196	45,044	63,599	41,369	30,845	88,871	1,32,876	43,261	50,158
29	Hardwár Union	25,597	81,242	75,965	76,240	93,464	78,420	59,756	60,139	62,869	60,462	1,04,293
30	Dehra	24,039	56,568	60,190	69,487	66,241	67,119	55,336	72,855	56,685	90,862	72,600
31	Muzaffarnagar	23,444	40,002	48,835	39,026	39,807	36,489	33,816	39,847	32,679	37,344	37,839
32	Brindaban	22,717	24,142	23,102	22,814	24,449	21,339	25,088	23,601	20,578	24,821	22,533
33	Bánda	22,565	31,486	30,798	33,254	33,421	28,437	28,172	33,778	30,647	31,697	30,442
34	Nagina	21,412	18,787	23,205	39,580	23,030	34,055	18,698	19,704	41,897	59,753	23,168
35	Deoband	20,167	22,672	27,289	23,366	23,245	22,702	17,167	23,885	32,165	43,280	39,024
36	Shahabad	20,036	16,583	16,047	16,874	21,196	17,673	17,695	14,838	16,925	16,782	19,023
	AJMER-MERWARA											
1	Ajmer	73,839	2,23,254	2,27,993	2,08,421	2,16,186	2,11,912	1,65,395	2,02,757	1,93,147	2,58,713	2,67,720
2	Beáwar	21,928	76,465	61,016	47,258	48,634	46,774	66,332	62,479	41,532	46,267	60,139
	PANJAB											
1	Delhi	208,575	5,72,932	5,82,435	6,39,422	6,52,257	7,69,591	5,92,781	6,69,672	6,83,628	7,00,245	6,98,581
2	Lahore	186,884	6,56,064	6,85,016	6,91,323	7,21,167	7,44,987	7,04,769	6,74,756	6,32,241	6,31,698	7,11,232
3	Amritsar	162,429	6,81,512	5,92,649	5,34,538	5,57,841	5,11,512	7,73,300	6,55,897	5,31,762	5,46,430	6,56,834

MUNICIPALITIES

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1904-05 to 1908-09—concluded

No.	Name of Municipality	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
	PANJAB—*continued*											
4	Rawalpindi .	87,688	2,31,887	2,21,437	1,82,269	2,09,152	2,51,427	1,84,000	2,05,194	3,05,660	2,14,404	2,53,155
5	Mooltan . .	87,394	2,10,846	1,73,835	1,90,157	2,25,300	2,26,683	1,87,443	2,80,124	2,19,627	2,28,591	2,29,727
6	Siálkot . .	57,956	1,39,580	1,12,810	1,49,880	1,70,816	1,56,905	1,30,872	1,21,675	1,54,035	1,64,446	1,54,650
7	Jalandhar . .	54,455	85,013	74,261	67,582	64,992	67,218	79,051	67,869	85,288	74,499	67,279
8	Ludhiána . .	48,649	1,20,006	1,19,014	1,32,365	1,20,003	1,12,565	1,20,684	87,337	2,41,551	2,82,798	1,10,192
9	Bhiwáni . .	35,917	52,327	51,663	40,872	54,843	62,969	49,040	51,973	49,405	52,322	57,899
10	Gujránwála .	28,356	89,324	63,119	89,544	82,281	1,18,161	93,268	72,761	83,695	84,037	86,466
11	Kaithal . .	27,365	39,505	40,853	44,318	53,522	50,113	37,051	43,362	46,301	50,909	54,677
12	Rewári . .	27,295	54,227	38,387	30,943	52,752	45,309	53,966	39,863	36,510	40,736	44,926
13	Pánipat . .	26,914	28,022	31,140	30,791	34,328	37,589	29,728	29,567	29,160	29,781	35,298
14	Ambála . .	26,744	67,967	72,853	77,753	74,175	73,661	85,611	86,498	69,359	71,029	75,873
15	Ferozepur . .	23,475	6,626	61,990	62,859	87,998	63,353	7,525	84,767	52,192	58,429	85,101
16	Jhang . .	23,198	39,379	35,466	47,203	50,546	48,366	51,730	34,713	48,075	54,013	50,148
17	Karnál . .	22,703	35,286	32,991	33,494	41,844	30,466	32,865	34,952	29,388	31,049	34,009
18	Kasúr . .	22,022	75,239	47,029	66,915	59,621	59,301	70,313	57,718	52,762	69,851	68,287
19	Dera Ghazi Khan	21,016	66,683	71,031	58,884	71,092	54,196	60,207	51,270	52,361	47,848	39,302
20	Rohtak . .	20,323	20,280	19,551	23,271	25,243	56,373	21,786	15,639	25,175	29,856	41,981
	N.-W. FRONTIER PROVINCE											
1	Peshawar . .	95,147	3,05,850	2,83,106	2,67,057	2,68,702	2,95,364	2,90,729	3,00,541	2,80,106	2,39,470	2,32,371
2	Dera Ismail Khan	24,486	72,255	73,504	74,371	78,909	94,796	69,666	67,965	58,251	63,567	79,249
	BOMBAY											
1	Bombay . .	776,006	93,36,112	90,92,539	93,64,288	95,75,706	99,43,640	87,35,547	96,18,126	95,19,585	1,02,30,048	1,13,14,706
2	Ahmedabad .	180,673	5,07,888	5,49,750	5,59,886	6,54,212	7,02,419	7,21,284	7,19,742	5,39,113	5,34,334	5,82,683
3	Surat . .	119,306	3,60,577	3,53,216	3,82,933	4,14,753	4,32,162	3,55,405	3,15,128	3,08,455	3,37,710	5,10,905
4	Karáchi . .	116,663	19,11,053	18,45,980	11,33,462	12,00,970	13,95,045	17,54,964	20,09,050	8,89,699	11,27,462	12,68,158
5	Poona . .	111,385	3,75,085	4,12,731	3,30,681	3,43,545	3,61,931	6,16,926	3,67,471	3,71,476	3,74,289	3,78,368
6	Sholapur . .	74,521	1,72,366	1,77,915	1,82,083	1,87,271	1,89,947	1,79,258	1,94,504	1,66,593	1,76,707	1,66,599
7	Hyderabad .	69,378	2,82,867	2,24,489	3,27,321	4,17,132	3,12,668	1,93,685	1,95,932	2,11,992	2,61,877	2,70,987
8	Hubli . .	60,212	1,78,373	1,64,193	1,30,332	1,63,063	1,69,515	1,36,036	1,31,592	1,17,451	1,86,779	1,27,930
9	Shikárpur . .	49,491	1,32,631	1,63,185	1,72,875	1,77,028	1,63,927	1,11,873	1,53,024	1,27,069	1,57,838	1,89,103
10	Broach . .	42,896	1,06,997	1,11,428	90,251	91,655	94,618	93,527	1,06,973	97,496	75,802	96,232
11	Ahmadnagar .	35,802	66,795	83,367	86,154	1,05,982	1,00,870	67,410	69,336	83,193	87,458	89,063
12	Sukkur . .	31,316	2,21,106	2,16,386	1,95,896	2,19,865	2,36,499	1,64,745	1,81,986	1,43,938	1,41,436	1,61,509
13	Dharwar . .	31,280	49,672	47,307	48,896	47,948	1,23,071	45,905	47,208	47,597	41,211	1,19,522
14	Nadiád . .	31,048	12,855	59,019	55,956	59,145	59,206	59,567	53,215	46,736	56,334	55,820
15	Gadag-Betigeri .	30,653	47,209	48,238	41,643	53,812	54,203	43,682	49,218	48,940	47,865	54,772
16	Belgaum . .	26,237	53,896	55,589	57,103	54,133	59,345	55,339	55,749	53,205	55,517	53,723
17	Dhulia . .	24,726	78,566	88,766	106,149	87,992	70,335	67,944	74,686	84,874	81,764	57,648
18	Barsi . .	24,124	53,573	70,681	50,687	50,838	43,153	51,351	54,763	56,714	56,994	55,047
19	Bijapur . .	23,811	40,264	44,203	35,538	38,358	41,025	44,770	84,450	38,738	36,907	40,669
20	Satara . .	22,113	53,028	56,572	51,118	58,220	59,744	41,583	41,152	40,787	42,383	42,839
21	Násik . .	21,490	70,745	77,986	79,931	68,563	1,11,603	81,420	64,026	63,523	63,515	96,977
22	Pandharpur .	21,024	1,04,583	92,150	99,029	93,330	2,78,573	73,317	1,11,617	1,04,468	1,12,225	2,87,359
23	Godhra . .	20,847	19,421	22,347	21,393	22,305	26,141	18,264	26,959	23,127	23,316	24,691
24	Bandra . .	20,846	24,534	1,32,129	1,20,703	1,28,926	1,28,568	1,21,750	1,37,068	1,02,371	1,22,168	1,33,294

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,00[illegible] nd above, with the INCOME and EXPENDITURE in rupees in the official years 1904-05 to 1908-09— ntinued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
	CENTRAL PROVINCES AND BERAR											
1	Nagpur	127,734	4,16,659	4,03,114	4,49,458	4,15,446	5,35,137	3,83,892	3,85,721	3,86,141	5,06,940	5,73,485
2	Jubbulpore	77,159	2,02,920	2,36,015	2,43,371	2,63,545	2,59,594	1,52,965	1,73,036	1,84,422	5,10,954	2,49,496
3	Amráoti	34,216	55,446	61,904	59,963	65,408	77,124	47,050	57,955	83,236	64,716	76,347
4	Burhánpur	33,341	51,259	60,081	71,269	63,917	61,023	41,046	43,921	69,835	57,521	60,086
5	Saugor	31,412	68,593	67,682	76,167	76,610	75,322	55,174	69,694	74,182	69,886	84,435
6	Raipur	30,067	80,927	93,345	91,786	93,776	1,07,064	72,663	78,397	80,229	99,952	1,01,168
7	Akola	29,289	60,294	64,205	99,355	59,570	68,246	57,327	68,601	78,579	63,681	58,367
8	Ellichpur	26,082	22,134	24,939	20,256	20,647	24,216	27,142	24,299	20,073	29,021	24,121
	MADRAS											
1	Madras	509,346	16,93,675	20,43,097	21,74,847	25,63,882	⊙22,43,129	22,65,640	26,77,340	18,57,306	17,92,086	21,54,201
2	Madura	105,984	2,20,081	2,35,037	2,46,414	2,79,740	2,72,072	2,36,150	2,13,375	2,20,474	2,85,307	3,17,319
3	Trichinopoly	102,365	1,81,150	1,93,086	2,21,332	2,24,530	2,45,929	⊙1,84,942	1,84,145	1,93,663	1,94,181	2,33,632
4	Calicut	76,868	89,252	87,143	85,127	88,672	88,830	80,832	85,620	97,088	1,16,962	97,792
5	Salem	70,621	1,01,561	97,064	87,309	1,07,120	1,06,475	98,516	92,222	91,552	1,02,586	1,16,097
6	Kumbakónam	59,673	1,03,952	1,00,611	1,04,732	1,12,757	1,54,468	92,195	1,17,365	1,01,090	1,06,965	1,32,421
7	Tanjore	57,870	1,20,522	1,13,533	1,19,404	1,18,024	1,23,512	1,14,325	1,18,772	1,14,662	1,17,153	1,12,045
8	Negapatam	57,190	88,525	84,844	92,248	89,416	94,075	83,491	89,840	98,481	1,08,364	84,585
9	Coimbatore	53,080	1,52,818	63,645	83,319	77,761	82,494	91,624	67,047	73,639	1,16,605	1,15,910
10	Cuddalore	52,216	62,481	63,888	78,424	66,977	79,981	56,088	58,143	64,754	78,685	76,571
11	Bellary	51,736	1,15,170	1,38,591	78,068	1,04,627	1,37,422	1,13,870	89,502	81,594	1,20,447	1,24,813
12	Cocanada	48,096	1,00,569	1,10,220	1,09,962	1,08,465	1,22,468	89,319	1,01,569	1,01,048	1,10,380	1,39,389
13	Conjeeveram	46,164	64,849	62,258	65,886	65,430	71,617	61,393	56,468	63,488	66,492	74,595
14	Pálghat	44,177	80,178	77,525	78,965	94,511	83,382	76,459	74,992	74,450	75,731	87,680
15	Mangalore	44,108	52,516	71,682	72,000	66,270	92,265	76,486	75,511	59,531	68,160	87,871
16	Vellore	43,537	64,084	62,492	67,902	83,968	84,805	59,113	56,884	86,459	1,61,319	1,02,653
17	Vizagapatam	40,892	82,140	73,561	70,922	77,799	87,238	75,215	60,973	75,947	59,776	70,115
18	Tinnevelly	40,469	62,964	62,185	64,050	61,785	83,517	60,841	61,913	65,463	46,995	73,001
19	Palamcottah	39,545	50,230	49,732	50,220	49,918	51,921	51,779	51,155	50,690	49,084	50,575
20	Masulipatam	39,507	71,627	69,587	72,987	65,798	69,678	68,715	77,867	70,318	76,805	65,845
21	Rajahmundry	36,408	52,228	53,698	61,644	67,712	79,028	53,808	55,850	60,986	66,553	73,004
22	Vizianagram	36,135	38,469	43,527	44,648	56,163	44,985	38,648	43,029	41,616	42,448	52,534
23	Elliore	33,521	47,466	51,599	48,448	49,292	50,255	48,626	45,546	44,490	49,167	55,016
24	Nellore	32,040	74,724	51,153	69,631	70,760	70,005	70,054	57,406	59,093	60,925	1,35,536
25	Guntúr	30,833	71,458	74,497	84,827	85,032	80,399	1,09,486	1,16,667	66,403	1,00,609	85,544
26	Adóni	30,416	79,034	47,687	43,785	50,342	56,738	67,341	42,315	51,494	52,990	53,751
27	Tuticorin	28,048	62,344	56,886	64,731	64,040	61,321	1,11,751	64,370	55,873	56,383	71,690
28	Tellicherry	27,883	50,373	53,937	65,499	83,023	63,909	55,395	51,427	67,370	62,243	66,000
29	Srivilliputur	26,382	20,835	19,722	18,512	20,296	20,308	22,744	18,896	20,471	19,188	19,475
30	Cannanore	26,354	38,968	37,311	36,544	36,825	51,468	37,753	36,750	35,906	37,737	49,410
31	Berhampore	25,729	33,586	37,429	38,769	40,284	45,392	22,135	33,431	34,067	43,616	45,949
32	Karnul	25,376	60,711	56,963	58,728	60,609	63,872	61,544	55,795	64,652	52,984	60,542
33	Dindigul	25,182	72,862	46,803	58,690	55,367	58,918	58,654	54,475	44,045	47,606	62,216
34	Máyavaram	24,276	46,940	46,089	49,576	51,086	52,127	46,599	47,648	47,682	47,327	55,348
35	Bezváda	24,224	65,473	63,034	63,093	82,863	82,942	39,506	51,292	62,404	39,539	93,186
36	Srírangam	23,039	34,415	34,686	33,508	36,203	40,924	33,198	34,668	29,270	31,815	33,298
37	Gudiyattam	21,335	21,496	20,739	25,914	26,490	24,037	19,506	24,504	36,654	28,127	31,355
38	Mannárgudi	20,449	28,318	28,098	29,840	35,174	34,263	30,328	31,245	26,476	31,215	39,620

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 44 TO 52]

(Compiled from annual reports on District and Local Boards supplied by Local Governments and Administrations)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. They are at work under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Eastern Bengal and Assam, Bengal, and Madras there are also Union Committees or *Panchayets*. There are in India 195 District Boards and 510 Local Boards subordinate to them. There are also 446 Union Committees, 386 in Madras, 51 in Bengal, and 9 in Eastern Bengal and Assam. The population of the tracts over which the Boards have jurisdiction was nearly 205 millions in 1908-09, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 15,984 in 1908-09, of whom 5,310, being 33 per cent, were elected. The others were nominated or *ex-officio* members (8,885 of the former and 1,789 of the latter), and of these the largest numbers, in proportion to the total number of members, are on the Madras and North-West Frontier Province Boards, the former being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 330 out of a total membership for District and Local Boards of 5,570. In the North-West Frontier Province there was no elected member owing to the abolition, in 1903-04, of the elective system of appointing members in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

Central Provinces (including Berar)	73·0
United Provinces of Agra and Oudh	71·6
Bombay	44·6
Eastern Bengal and Assam	41·2
Panjab	40·2
Bengal	32·9
Madras	6·0

The average for all these provinces is 44 per cent.

The Boards are practically manned by natives who constitute 92 per cent of the whole, numbering 14,795 as compared with only 1,189 Europeans and Eurasians. Twenty-four per cent of the total number of members of all Boards were Government officials.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1908-09 amounted to R478 lakhs against R471 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was about R2,50,000. The 19 Local Boards in Assam (where there are no District Boards) had an average income of R80,000. The Union Committees of Bengal and Eastern Bengal and Assam had an average income of R462 each, and the Union *Panchayets* of Madras had an average income of R2,189. The total income of R431 lakhs in 1905-06 represents a large advance on the R359 lakhs of the previous year. This is due mainly to the provision of a sum of R56½ lakhs, roughly equivalent to 25 per cent of the receipts of District and Local Board from cesses levied on land, which was provided by the Imperial Government in the form of provincial contributions through the Local Governments. The object of these grants was to enable the Boards to provide more efficiently for local needs and especially for the improvement of road communications. As a result the total amount received by Local

LOCAL BOARDS—*continued*

Boards of all kinds from provincial revenues rose from R49 lakhs in 1904-05 to 95 lakhs in 1905-06 or from 13 to 21 per cent of their total income. It is noticeable that District Boards were relieved of considerable amounts by the imperialization of the district post charges in Eastern Bengal and Assam, the Panjab, the Central Provinces, and Coorg, with effect from the 1st April 1906.

The most important item of revenue is provincial rates, which represent a proportion varying from 41 per cent in Eastern Bengal and Assam to 51 per cent in the Panjab of the total income of the Boards. The following table shews the percentage of each principal source of revenue in the chief provinces :—

	Provincial Rates	Police	Education	Civil Works	Contribution from Provincial revenues
Eastern Bengal and Assam . .	40·9	5·3	1·5	8·0	30·2
Bengal	44·3	4·2	·7	15·2	12·6
United Provinces	45·2	4·9	6·9	8·5	28·8
Panjab	51·3	2·02	3·6	9·3	26·1
Bombay	45·1	1·7	2·8	9·2	35·2
Madras	45·6	..	2·1	10·9	18·9
GRAND TOTAL .	44·8	3·1	2·7	10·5	22·4

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt", was R497 lakhs as against R459 lakhs in the previous year. R251 lakhs were spent on the construction and maintenance of public works, such as roads and bridges, against R241 lakhs in the preceding year. The other principal objects of expenditure were :—Education R124 lakhs : Medical R50 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to nearly R8 lakhs, was spent on sanitation, *i.e.*, on the improvement of water supplies and village-sites, conservancy, and similar purposes. In the year under review more than R1¾ lakhs were spent on Famine relief (R96,543 in Bengal and R30,437 in the Panjab). The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads :—

	Civil Works	Education	Medical	Administration
Bengal	51·3	15·03	5·02	2·4
Bombay	53·7	32·1	4·9	2·4
United Provinces	44·6	37·0	11·1	2·4
Panjab	38·7	22·04	11·4	2·9
Madras	44·3	14·6	13·3	3·0
Eastern Bengal and Assam . .	52·2	25·6	6·4	2·5

LOCAL BOARDS

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1899-1900 to 1908-09

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Eastern Bengal and Assam	1899–1900	19	143	230	6,70,865	2,33,717	2,27,288	11,31,870	2,11,800	93,468	7,45,937	1,30,876	11,82,081
	1900–01		134	227	6,44,921	2,43,299	2,39,334	11,27,554	2,15,522	97,219	7,82,248	1,28,340	12,23,329
	1901–02		133	232	6,62,595	2,42,913	2,45,182	11,50,690	2,24,298	98,250	6,48,356	1,16,011	10,96,915
	1902–03		133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903–04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904–05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905–06	(b)65	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906–07	(b)66	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
	1907–08	(b)66	397	570	22,71,031	15,32,878	12,86,453	50,90,362	13,66,579	3,27,224	25,32,704	8,67,906	59,94,413
	1908–09	(b)66	398	567	22,76,328	16,82,687	16,06,063	55,65,078	14,68,385	3,68,824	29,93,791	9,02,771	57,33,771
Bengal	1899–1900	143	717	1,340	41,34,825	5,12,348	26,31,903	72,79,076	12,25,700	3,86,357	42,91,725	10,82,274	69,86,056
	1900–01	147	720	1,386	42,35,060	6,11,145	25,51,962	73,98,167	12,91,247	4,59,422	45,36,741	10,83,660	73,71,070
	1901–02	(a)148	711	1,402	42,19,181	5,51,846	32,94,010	80,65,037	13,31,926	4,41,939	46,85,791	18,52,082	83,11,738
	1902–03	(a)146	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903–04	(a)146	686	1,463	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904–05	(a)146	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905–06	(a)106	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906–07	(a)107	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
	1907–08	(a)107	505	1,032	34,06,194	6,86,113	38,46,555	79,38,862	11,70,390	4,06,096	45,69,276	17,83,359	79,29,121
	1908–09	(a)107	508	1,037	34,88,414	9,95,761	33,91,845	78,76,020	12,84,770	4,29,897	43,83,396	24,47,654	85,45,417
United Provinces of Agra and Oudh	1899–1900	48	600	326	33,11,086	5,96,433	13,90,085	52,97,604	14,23,096	5,69,833	24,12,577	8,05,574	52,11,080
	1900–01		600	327	33,07,267	6,47,310	15,98,234	55,52,811	14,74,518	5,96,298	24,26,819	8,78,278	53,75,913
	1901–02		598	324	32,63,452	6,74,993	16,65,375	56,03,820	15,34,748	5,90,734	25,57,609	8,09,317	54,92,408
	1902–03		608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903–04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904–05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905–06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,205
	1906–07		628	328	35.69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
	1907–08		634	277	35,14,841	23,81,464	20,44,519	79,40,824	27,25,349	8,30,464	34,38,567	6,19,123	76,13,503
	1908–09		647	257	37,05,646	23,61,164	21,38,463	82,05,273	29,91,488	8,95,652	36,05,808	5,92,032	80,84,980
Ajmer-Merwara	1899–1900	1					12,934	..	13,876	26,810	7,327	8,004	5,566	5,479	26,376
	1900–01						22,232	..	14,088	36,320	7,177	7,952	4,606	5,865	25,600
	1901–02		16	25			20,156	..	12,608	32,764	7,108	7,409	16,128	7,528	38,173
	1902–03						18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903–04						20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904–05		22	25			22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905–06		16	25			9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906–07		16	25			24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
	1907–08		16	25			20,880	15,000	16,874	52,754	8,852	7,014	29,109	5,758	50,733
	1908–09		16	25			25,387	15,000	15,282	55,669	7,558	7,871	41,558	5,879	62,866

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in these provinces during 1905-06

(a) Exclusive of 56, 57, 58, 58, 48, 49, 50 and 51 Union Committees with 459, 465, 468, 474, 418, 418, 327 and 436 members in 1901-02, 1902-03, 1903-04, 1904-05, 1905-06, 1906-07, 1907-08 and 1908-09, respectively, whose income and expenditure are included in those of the District Boards

(b) Exclusive of 8, 10, 9 and 9 Union Committees in 1905-06, 1906-07, 1907-08 and 1908-09, respectively, whose income and expenditure are included in those of the District Boards

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1899-1900 to 1908-09—continued

		Number of Boards	Number of Members		Income				Expenditure				
			Elected	*Ex-officio* and nominated	From Provincial rates	Contributions from Provincial revenues	From other sources	Total	Educational	Medical	Public Works	Other charges	Total
					R	R	R	R	R	R	R	R	R
Panjab	1899–1900	83	953	1,297	21,44,697	91,049	7,35,981	29,71,727	6,80,650	3,77,338	8,26,201	12,51,214	31,35,403
	1900–01	82	901	1,269	22,82,998	5,124	8,01,818	30,89,940	6,73,334	6,01,733	8,34,783	11,10,955	32,20,805
	1901–02	79	829	1,041	24,28,402	16,420	7,72,117	32,16,939	6,34,265	6,79,311	7,30,622	11,58,329	32,02,527
	1902–03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903–04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904–05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905–06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906–07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
	1907–08	49	606	905	25,04,289	10,15,724	12,70,048	47,90,041	11,41,599	5,90,171	22,84,901	8,77,017	48,93,688
	1908–09	45	570	847	25,53,281	13,01,030	11,26,973	49,81,284	12,22,131	6,31,682	21,44,714	15,46,054	55,44,581
North-West Frontier Province	1901–02	7	16	220	1,85,502	203	88,095	2,73,800	57,238	38,468	66,775	89,866	2,52,367
	1902–03			219	1,48,899	..	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1903–04		..	216	1,54,737	..	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1904–05		..	216	1,84,977	..	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1905–06		..	216	1,78,833	..	65,215	2,44,048	60,906	37,859	84,542	51,753	2,35,060
	1906–07	5	..	216	1,96,592	..	1,02,454	2,99,046	78,017	39,713	1,18,349	62,155	2,93,234
	1907–08		..	215	2,17,999	..	99,000	3,16,999	75,265	41,364	1,06,915	69,229	2,92,773
	1908–09		..	216	2,19,067	..	1,35,946	3,55,013	82,119	53,866	1,07,143	91,450	3,34,578
Bombay	1899–1900	228	1,599	1,955	21,39,692	9,98,667	8,76,557	40,14,916	15,34,366	4,84,570	18,11,292	8,05,116	46,35,344
	1900–01	230	1,598	1,973	22,55,505	10,39,401	7,89,967	40,84,873	15,12,908	3,33,825	17,09,964	5,06,241	40,62,938
	1901–02		1,599	1,970	27,04,924	9,69,609	7,64,310	44,38,843	15,10,385	3,01,626	18,26,238	4,31,229	40,69,478
	1902–03	232	1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903–04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904–05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905–06		1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906–07		1,611	1,999	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676
	1907–08		1,621	2,012	30,46,242	22,85,658	10,74,169	64,06,069	19,99,462	3,11,960	33,71,521	5,79,048	62,61,991
	1908–09		1,624	2,021	29,30,108	22,86,109	12,81,592	64,97,809	21,54,902	3,27,125	36,01,139	6,21,425	67,04,591
Central Provinces and Berar	1899–1900	70	918	295	3,14,877	1,52,735	3,84,343	8,51,955	2,78,527	93,767	2,04,712	3,52,315	9,29,321
	1900–01	71	911	301	2,72,830	1,21,894	3,27,493	7,22,217	2,68,055	89,124	1,82,911	2,55,044	7,95,134
	1901–02			302	5,84,977	1,45,730	3,60,952	10,91,659	2,71,593	87,019	2,64,687	2,61,116	8,84,415
	1902–03	72	921	298	4,18,579	3,64,301	4,18,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903–04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904–05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905–06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,89,016	6,18,027	7,17,525	22,34,988
	1906–07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20,498
	1907–08	96	1,219	437	8,92,535	7,23,465	10,94,197	27,10,287	7,52,370	2,44,627	10,36,309	8,20,328	28,53,634
	1908–09	95	1,215	450	9,07,653	..	17,51,050	26,58,703	8,74,942	2,58,116	12,03,545	10,07,258	33,43,861

LOCAL BOARDS

No. 1—*concluded*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1899–1900 to 1908–09—concluded

		Number of Boards	Number of Members		Income				Expenditure				
			Elected	*Ex-officio* and nominated	From Provincial rates	Contributions from Provincial revenues	From other sources	Total	Educational	Medical	Public Works	Other charges	Total
					R	R	R	R	R	R	R	R	R
Hyderabad Assigned Districts	1899–1900	27	373	160	2,79,113	85,968	2,52,192	6,17,273	1,93,420	12,066	2,16,100	2,55,335	6,76,921
	1900–01		365	160	3,68,930	81,932	2,42,396	6,93,258	1,98,074	14,656	1,70,665	4,36,012	8,19,407
	1901–02		365	159	3,19,646	81,800	3,26,062	7,27,508	1,90,879	14,028	2,00,899	1,56,474	5,62,280
	1902–03		376	158	3,40,702	66,000	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1899–1900	480	309	5,078	54,97,488	5,94,741	31,98,301	92,90,530	10,41,449	16,06,402	42,40,954	23,15,571	92,04,376
	1900–01	479	308	4,993	57,27,887	2,85,260	39,44,261	99,57,408	10,23,629	14,12,970	42,07,144	29,46,485	95,90,228
	1901–02	(*a*)482	310	4,978	59,05,816	3,22,213	46,22,176	1,08,50,205	10,42,694	15,20,443	42,34,071	43,20,493	1,11,17,701
	1902–03	(*b*)480	312	5,096	61,27,058	7,61,985	43,55,202	1,12,44,245	12,50,369	16,71,395	46,55,267	35,37,199	1,11,14,230
	1903–04	(*c*)480	307	5,060	63,40,369	8,94,339	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904–05	(*d*)481	299	5,042	61,62,246	7,54,031	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905–06	(*e*)486	342	5,180	69,32,199	26,49,623	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906–07	(*f*)487	322	5,222	63,16,818	27,53,457	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
	1907–08	(*g*)489	318	5,189	70,80,954	28,42,440	57,47,112	1,50,70,506	19,47,079	18,31,646	67,08,796	42,39,929	1,47,27,450
	1908–09	(*h*)491	330	5,240	68,92,098	28,59,549	53,74,564	1,51,26,211	23,15,977	21,04,537	70,20,526	44,10,016	1,58,51,056
Coorg	1901–02	1	2	14	26,629	20,000	34,289	80,918	13,465	3,464	34,496	13,050	64,475
	1902–03				31,937	..	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903–04				30,861	..	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904–05				29,906	..	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905–06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906–07				30,200	7,000	35,468	72,668	13,047	3,054	40,979	3,715	60,795
	1907–08				30,320	7,000	34,809	72,129	13,714	5,319	37,514	4,436	60,983
	1908–09				30,467	7,000	38,402	75,869	14,382	6,414	47,313	4,427	72,536
TOTAL	1899–1900	1,099	5,628	10,706	1,85,05,577	32,65,658	97,10,526	3,14,81,761	65,96,335	36,31,805	1,47,55,064	70,03,754	3,19,86,589
	1900–01	1,101	5,553	10,661	1,91,17,630	30,35,365	1,05,09,553	3,26,62,548	66,64,464	36,13,199	1,48,55,881	73,50,880	3,24,84,424
	1901–02	1,104	5,490	10,667	2,03,21,280	30,25,727	1,21,85,176	3,55,32,183	68,18,599	37,82,691	1,52,65,672	92,25,515	3,50,92,477
	1902–03	1,087	5,396	10,634	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,178
	1903–04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,83,307	3,74,06,859
	1904–05	1,087	5,375	10,609	2,07,73,506	49,72,052	1,17,89,697	3,75,35,255	85,61,108	42,16,846	1,78,55,771	78,43,007	3,84,76,732
	1905–06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,99,133	4,22,16,617
	1906–07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782
	1907–08	1,093	5,318	10,676	2,29,85,265	1,14,89,742	1,65,13,736	5,09,88,743	1,12,00,659	45,95,885	2,41,15,612	98,66,133	4,97,78,289
	1908–09	1,091	5,310	10,674	2,30,28,449	1,15,08,300	1,68,60,180	5,13,96,929	1,24,16,654	50,83,484	2,51,48,933	1,16,29,166	5,42,78,237

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, as the former province is now an administrative division of the latter

(*a*) Including 381 Union Panchayats with 842 *ex-officio* and 2,682 nominated members, of whom 1,123 are officials and 48 Europeans
(*b*) ,, 379 ,, 836 ,, 2,738 ,, 1,127 ,, 46 ,,
(*c*) ,, 379 ,, 814 ,, 2,723 ,, 1,092 ,, 43 ,,
(*d*) ,, 380 ,, 813 ,, 2,746 ,, 1,102 ,, 55 ,,
(*e*) ,, 381 ,, 802 ,, 2,787 ,, 1,091 ,, 48 ,,
(*f*) ,, 382 ,, 812 ,, 2,814 ,, 1,102 ,, 47 ,,
(*g*) ,, 384 ,, 814 ,, 2,822 ,, 1,087 ,, 47 ,,
(*h*) ,, 386 ,, 817 ,, 2,853 ,, 1,077 ,, 43 ,,

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Post Office (including mail cart and district post)	Police (cattle-pound)	Education		
								School fees	Miscellaneous (including sale of books and contributions)	Total
Eastern Bengal and Assam	1904-05	4,22,317	..	6,92,819	..	..	68,963	1,201	762	1,963
	1905-06	12,29,014	..	21,44,752	3,971	1	2,60,687	25,500	1,32,735	1,58,235
	1906-07	18,68,008	..	22,21,179	4,233	..	2,69,826	15,654	62,820	78,474
	1907-08	22,40,941	25,422	22,71,031	5,088	..	2,75,644	33,950	48,587	82,537
	1908-09	22,37,365	26,923	22,76,328	4,572	..	2,93,257	37,195	43,459	80,654
Bengal	1904-05	24,00,169	..	46,54,491	43,683	..	4,90,126	47,172	31,074	78,246
	1905-06	15,61,324	..	32,54,963	36,062	..	3,15,522	24,289	22,181	46,470
	1906-07	33,33,159	..	32,43,952	34,692	..	3,32,923	25,409	33,585	58,994
	1907-08	28,22,764	..	34,06,194	33,925	..	3,43,487	25,901	21,808	47,709
	1908-09	28,51,245	..	34,88,414	36,645	..	3,30,309	26,917	30,983	57,900
United Provinces of Agra and Oudh	1904-05	14,15,046	14,794	32,75,196	19,684	..	4,15,105	2,76,652	1,22,739	3,99,391
	1905-06	12,30,092	15,068	33,21,466	20,316	..	3,53,992	3,00,456	1,32,535	4,32,991
	1906-07	10,79,000	15,309	35,69,417	21,312	..	3,56,811	3,19,386	1,32,804	4,52,190
	1907-08	12,70,987	15,661	35,14,841	26,173	..	4,59,525	3,43,994	1,91,196	5,35,190
	1908-09	16,53,738	15,890	37,05,646	28,006	..	3,99,851	3,54,857	2,07,766	5,62,623
Ajmer-Merwara	1904-05	52,450	..	22,716	297	..	300	665	981	1,646
	1905-06	44,214	..	9,990	551	..	300	658	964	1,622
	1906-07	12,259	..	24,406	864	..	600	663	960	1,623
	1907-08	31,289	..	20,880	820	..	4,115	639	960	1,599
	1908-09	33,310	..	25,387	856	..	2,342	612	960	1,572
Panjab	1904-05	10,79,725	..	25,41,740	1,678	10,220	67,428	1,06,324	12,286	1,18,610
	1905-06	12,74,594	..	22,97,161	2,210	8,975	76,845	1,08,026	14,753	1,22,779
	1906-07	19,50,233	..	26,08,838	1,851	..	75,197	1,21,280	12,377	1,33,657
	1907-08	23,66,263	..	25,04,269	2,146	..	90,176	1,23,896	37,568	1,61,464
	1908-09	22,57,891	..	25,53,281	2,012	..	1,00,492	1,41,559	38,399	1,79,958
North-West Frontier Province	1904-05	60,814	33,581	1,84,977	..	15,831	1,038	3,543	897	4,440
	1905-06	51,509	11,846	1,78,833	..	2,318	1,082	4,072	634	4,706
	1906-07	63,175	40,515	1,96,592	..	433	874	4,488	1,770	6,258
	1907-08	69,417	42,697	2,17,999	..	..	919	4,816	1,738	6,554
	1908-09	98,380	..	2,19,067	..	..	880	5,187	20,735	25,922
Bombay	1904-05	21,31,492	..	23,13,201	14,398	..	1,14,876	1,10,959	19,392	1,30,351
	1905-06	18,26,206	..	25,78,915	15,439	..	1,20,211	1,28,754	24,973	1,53,727
	1906-07	20,97,019	..	31,51,508	14,905	..	1,12,281	1,38,976	20,502	1,59,478
	1907-08	30,51,799	1,03,872	30,46,242	15,711	..	1,33,623	1,40,578	28,595	1,69,173
	1908-09	31,92,768	1,53,456	29,30,108	15,694	..	1,10,251	1,47,188	33,342	1,80,530
Central Provinces and Berar	1904-05	11,64,593	1,84,265	8,96,214	3,512	..	2,22,682	36,814	13,005	49,819
	1905-06	13,04,148	1,66,832	8,78,333	3,711	..	2,47,818	35,461	12,342	47,803
	1906-07	14,55,633	..	9,39,100	3,861	..	2,84,189	36,294	22,624	58,918
	1907-08	16,29,816	..	8,92,535	3,862	..	3,57,870	11,161	22,404	33,565
	1908-09	14,86,469	..	9,07,653	3,862	..	3,39,330	2,148	5,08,415	5,10,563
Madras	1904-05	22,73,890	1,41,669	61,62,246	63,888	..	..	2,60,774	34,875	2,95,649
	1905-06	15,70,457	1,28,050	69,32,199	74,122	..	..	2,60,351	30,997	2,91,348
	1906-07	27,31,305	1,39,646	68,16,818	1,08,805	..	..	2,67,160	32,600	2,99,760
	1907-08	35,96,240	1,43,763	70,80,954	1,35,918	..	..	2,97,090	33,101	3,30,191
	1908-09	26,86,660	1,52,649	68,92,098	1,66,353	..	..	2,87,981	34,440	3,22,421
Coorg	1904-05	30,792	5,282	29,906	349	..	3,002	3,270	..	3,270
	1905-06	29,471	5,116	30,186	349	..	2,885	2,386	..	2,386
	1906-07	26,005	5,130	30,200	349	..	2,933	2,261	..	2,261
	1907-08	27,532	5,277	30,320	349	..	3,411	2,253	..	2,253
	1908-09	38,617	5,254	30,467	349	..	3,569	2,642	..	2,642
TOTAL	1904-05	1,10,31,288	3,12,429	2,07,73,506	1,47,489	26,051	13,83,520	8,47,374	2,36,011	10,83,385
	1905-06	1,01,21,029	3,26,912	2,16,26,798	1,56,731	11,294	13,79,342	8,89,953	3,72,114	12,62,067
	1906-07	1,46,15,796	2,00,600	2,28,02,010	1,90,872	433	14,35,634	9,31,571	3,20,042	12,51,613
	1907-08	1,71,07,048	3,11,270	2,29,85,265	2,23,992	..	16,68,770	9,84,278	3,85,957	13,70,235
	1908-09	1,65,36,443	3,54,172	2,30,28,449	2,58,349	..	15,80,281	10,06,286	9,18,499	19,24,785

NOTE—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Eastern Bengal and Assam	1904–05	..	..	..	..	..	25,340	..	1,07,076
	1905–06	20,275	1,750	22,025	6,967	..	73,200	15,211	6,07,240
	1906–07	29,826	2,071	31,897	3,175	..	59,565	16,402	3,88,584
	1907–08	26,050	4,187	30,237	2,114	..	28,768	18,466	4,30,518
	1908–09	31,306	1,228	32,534	4,849	..	35,618	15,173	4,31,556
Bengal	1904–05	58,163	2,457	60,620	18,144	..	2,27,320	19,946	8,42,042
	1905–06	47,715	1,464	49,179	17,292	..	1,82,737	6,271	18,26,565
	1906–07	48,044	2,036	50,080	20,397	..	1,32,232	5,790	17,38,000
	1907–08	85,752	6,371	92,123	20,381	..	1,48,538	5,609	15,55,948
	1908–09	57,658	8,254	65,912	18,302	..	1,05,874	7,371	11,98,685
United Provinces of Agra and Oudh	1904–05	2,21,179	24,445	2,45,624	37,491	..	23,752	..	6,60,279
	1905–06	2,27,674	13,987	2,41,661	53,479	..	22,817	..	6,27,921
	1906–07	3,32,130	20,156	2,52,286	40,308	..	23,644	..	6,77,862
	1907–08	2,11,566	17,802	2,29,368	41,747	..	28,965	..	6,23,258
	1908–09	2,27,941	15,942	2,43,883	42,141	..	48,690	..	6,99,641
Ajmer-Merwara	1904–05	8,146	3	8,149	1,106	..	2,141	..	8,613
	1905–06	7,682	6	7,688	58	..	2,763	..	..
	1906–07	8,148	11	8,159	989	..	133	..	4,328
	1907–08	6,273	2	6,275	532	..	113	..	3,420
	1908–09	5,408	..	5,408	2,485	..	44	..	2,575
Panjab	1904–05	26,781	9,226	36,007	1,05,509	..	27,373	33,147	4,04,124
	1905–06	26,979	7,648	34,627	1,37,021	..	26,899	28,123	3,51,137
	1906–07	28,363	6,597	34,960	1,24,639	..	25,005	41,701	4,77,549
	1907–08	32,072	11,555	43,627	1,56,094	..	23,562	42,557	5,17,615
	1908–09	35,566	40,493	76,059	1,45,082	..	51,394	16,443	4,64,367
North-West Frontier Province	1904–05	1,509	1,811	3,320	2,880	..	7,505	12,227	7,297
	1905–06	2,409	939	3,348	4,905	..	8,527	11,224	11,132
	1906–07	2,409	132	2,541	5,965	..	8,741	14,536	14,011
	1907–08	1,749	232	1,981	5,845	..	7,888	13,122	19,291
	1908–09	14,501	464	14,965	5,659	..	5,153	10,351	72,585
Bombay	1904–05	8,045	7,514	15,559	23,561	..	11,691	526	5,13,656
	1905–06	6,715	8,937	15,652	22,314	..	14,995	..	5,53,588
	1906–07	6,144	8,593	14,737	32,979	..	11,854	..	5,46,782
	1907–08	7,940	7,885	15,825	33,997	..	37,467	..	4,95,900
	1908–09	6,187	6,244	12,431	35,296	..	98,070	..	5,94,606
Central Provinces and Berar	1904–05	6,218	1,269	7,487	14,374	..	1,68,848	..	71,408
	1905–06	6,301	1,085	7,386	15,530	..	2,01,584	..	75,772
	1906–07	1,691	558	2,249	16,123	..	2,09,307	..	72,152
	1907–08	845	1,756	2,601	23,593	..	2,17,800	..	83,139
	1908–09	6,935	3,139	10,074	18,431	..	2,05,577	..	2,63,124
Madras	1904–05	38,621	37,613	76,234	..	218	6,34,431	5,47,285	13,96,302
	1905–06	30,953	39,255	70,208	..	547	6,55,464	5,99,484	13,66,789
	1906–07	37,297	40,668	77,965	..	37	6,93,077	6,03,305	15,32,345
	1907–08	38,944	44,076	83,020	1,320	..	7,84,706	6,96,545	15,68,895
	1908–09	46,137	48,350	94,487	997	..	7,24,544	4,40,271	16,43,607
Coorg	1904–05	..	1,223	1,223	..	..	1,957	..	20,253
	1905–06	..	1,015	1,015	..	..	2,096	..	20,932
	1906–07	..	1,203	1,203	..	..	1,969	..	21,623
	1907–08	..	1,252	1,252	..	..	1,806	..	20,461
	1908–09	..	1,337	1,337	..	..	3,211	..	22,040
TOTAL	1904–05	3,68,662	85,561	4,54,223	2,03,065	218	11,30,358	6,13,081	40,31,050
	1905–06	3,76,703	76,086	4,52,789	2,57,566	547	11,91,082	6,60,313	54,41,076
	1906–07	3,94,052	82,025	4,76,077	2,44,575	37	11,65,527	6,81,734	54,73,236
	1907–08	4,11,191	95,118	5,06,309	2,85,623	..	12,79,613	7,76,299	53,18,445
	1908–09	4,31,639	125,451	5,57,090	2,73,242	..	12,78,175	4,89,609	53,92,756

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09—concluded

Province		Contributions			Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
		From Provincial to Local	From other Boards	Total				
Eastern Bengal and Assam	1904–05	4,33,755	94	4,33,849	77,253	14,07,263	·13	·72
	1905–06	11,98,786	450	11,99,236	1,70,105	46,62,277	·07	·18
	1906–07	12,26,983	..	12,26,983	9,53,825	52,54,143	·07	·15
	1907–08	15,32,878	455	15,33,333	3,87,204	50,90,362	·07	·15
	1908–09	16,82,687	11,450	16,94,137	6,69,477	55,65,078	·07	·16
Bengal	1904–05	10,30,197	1,116	10,31,313	4,94,973	79,62,577	·06	·11
	1905–06	8,01,964	19	8,01,983	3,55,405	68,93,342	·07	·15
	1906–07	6,97,375	19	6,97,394	8,94,426	72,08,880	·07	·14
	1907–08	6,86,113	19	6,86,132	15,98,816	79,38,862	·07	·14
	1908–09	9,95,761	119	9,95,889	15,70,728	78,76,020	·08	·14
United Provinces of Agra and Oudh	1904–05	12,21,011	..	12,21,011	52,320	63,64,647	·08	·18
	1905–06	20,64,974	..	20,64,974	61,495	72,16,180	·06	·15
	1906–07	18,77,175	..	18,77,175	72,551	73,58,865	·07	·16
	1907–08	23,81,464	..	23,81,464	84,632	79,40,824	·07	·16
	1908–09	23,61,164	3,414	23,64,578	94,324	82,05,273	·08	·15
Ajmer-Merwara	1904–05	(*a*) 11,000	..	11,000	..	55,968	·06	·16
	1905–06	(*a*) 5,900	..	5,900	..	28,872	·02	·08
	1906–07	(*a*) 15,000	..	15,000	..	56,102	·07	·16
	1907–08	(*a*) 15,000	..	15,000	..	52,754	·05	·15
	1908–09	(*a*) 15,000	..	25,000	..	55,669	·07	·16
Panjab	1904–05	5,465	4,487	9,952	39,259	33,98,571	·11	·15
	1905–06	91,251	5,448	96,699	1,10,335	32,94,430	·13	·17
	1906–07	7,13,334	2,029	7,15,363	1,53,542	43,93,605	·14	·23
	1907–08	10,15,724	1,242	10,16,966	2,30,719	47,90,041	·14	·24
	1908–09	13,01,030	1,037	13,02,067	85,927	49,81,284	·14	·28
North-West Frontier Province	1904–05	..	384	384	3,169	2,09,487	·09	·1
	1905–06	..	192	192	5,935	2,44,048	·08	·06
	1906–07	..	192	192	8,388	2,99,046	·1	·16
	1907–08	..	192	192	420	3,16,909	·11	·17
	1908–09	..	192	192	264	3,55,013	·11	·19
Bombay	1904–05	12,35,838	7,499	12,43,337	3,140	43,84,295	·14	·25
	1905–06	21,96,952	5,937	22,02,889	7,352	56,85,082	·15	·33
	1906–07	22,92,358	15,122	23,07,480	6,619	63,58,623	·18	·36
	1907–08	22,85,658	31,679	23,17,337	36,907	64,06,069	·17	·37
	1908–09	22,86,109	7,265	22,93,374	73,978	64,97,809	·17	·38
Central Provinces and Berar	1904–05	2,80,755	1,824	2,82,579	1,82,604	20,87,624	·08	·18
	1905–06	5,24,744	1,901	5,26,645	2,34,087	24,07,189	·08	·20
	1906–07	7,27,106	1,944	7,29,050	2,78,643	25,94,681	·08	·22
	1907–08	7,23,465	5,303	7,28,768	3,65,939	27,10,287	·08	·22
	1908–09	..	..	..	3,99,341	26,58,703	·09	·22
Madras	1904–05	7,54,031	7,13,093	14,67,124	7,81,092	1,15,99,581	·2	·33
	1905–06	26,49,623	7,31,046	33,80,669	11,70,050	1,47,00,388	·19	·41
	1906–07	27,53,457	6,59,675	34,13,132	10,54,474	1,47,70,912	·19	·42
	1907–08	28,42,440	7,76,871	36,19,311	11,62,940	1,56,70,506	·2	·44
	1908–09	28,59,549	11,41,528	40,01,077	6,49,020	1,51,26,211	·19	·43
Coorg	1904–05	..	..	..	..	65,242	·19	·36
	1905–06	7,000	..	7,000	..	71,965	·19	39
	1906–07	7,000	..	7,000	..	72,668	·2	·4
	1907–08	7,000	..	7,000	..	72,129	·2	·4
	1908–09	7,000	..	7,000	..	75,869	·2	·42
Total	1904–05	49,72,052	7,28,497	57,00,549	16,33,810	3,75,35,255	·1	·19
	1905–06	95,41,194	7,44,993	1,02,86,187	21,14,764	4,52,03,773	·1	·2
	1906–07	1,03,09,788	6,78,981	1,09,88,769	34,22,468	4,83,67,525	·1	·21
	1907–08	1,14,89,742	8,15,761	1,23,05,503	38,67,577	5,09,88,743	·1	·2
	1908–09	1,15,08,300	11,65,005	1,26,73,305	35,43,059	5,13,96,929	·1	·3

(*a*) From Imperial funds

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09

Province		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	Education				
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total
Eastern Bengal and Assam	1904-05	44,019	2,851	..	5,724	2,79,943	76,323	11,145	3,79,677
	1905-06	43,443	1,10,918	10,383	1,40,661	3,98,640	4,94,018	29,039	10,94,698
	1906-07	..	1,32,840	10,971	1,41,806	77,820	4,65,735	19,201	12,11,212
	1907-08	...	1,41,855	11,825	1,40,062	4,79,644	5,60,730	31,094	13,66,579
	1908-09	7	1,40,696	13,920	1,47,960	5,28,369	6,18,530	32,412	14,68,385
Bengal	1904-05	..	3,10,292	26,158	3,76,608	3,35,430	10,23,755	40,718	18,27,203
	1905-06	..	2,12,717	24,378	2,14,087	1,11,608	8,12,349	35,707	12,08,900
	1906-07	..	2,22,906	25,253	82,267	2,71,468	6,98,776	37,726	11,44,153
	1907-08	..	2,13,336	30,673	82,525	3,33,949	6,59,394	38,412	11,70,390
	1908-09	..	2,02,807	26,799	89,749	3,43,821	6,72,928	40,746	12,84,770
United Provinces of Agra and Oudh	1904-05	..	1,10,713	1,37,338	1,95,745	13,91,970	2,48,362	25,755	18,83,119
	1905-06	..	1,22,066	1,28,923	2,51,517	16,05,667	2,95,368	27,989	22,14,074
	1906-07	..	1,50,786	1,31,749	2,65,812	17,12,597	3,37,484	32,304	23,67,826
	1907-08	..	1,78,575	1,37,603	2,47,333	19,90,046	4,34,473	41,318	27,25,349
	1908-09	..	1,94,752	1,45,069	2,49,684	22,41,001	4,37,500	51,611	29,91,488
Ajmer-Merwara	1904-05	731	1,311	...	...	6,666	...	657	7,476
	1905-06	771	1,236	...	...	6,683	...	658	7,424
	1906-07	1,400	1,406	..	..	6,668	..	652	8,121
	1907-08	..	1,317	1,517	..	6,701	..	628	8,852
	1908-09	..	1,341	1,098	..	6,500	..	702	7,558
Panjab	1904-05	11,623	1,37,510	25,604	20,791	5,37,387	81,704	50,627	7,11,776
	1905-06	13,478	1,40,620	26,174	23,199	6,30,509	83,826	49,535	8,11,538
	1906-07	..	1,44,086	26,043	26,203	7,53,642	1,02,466	50,927	9,60,025
	1907-08	..	1,57,967	30,665	29,830	9,03,810	1,23,472	54,298	11,41,599
	1908-09	..	1,62,936	32,563	33,598	9,85,587	1,14,183	54,606	12,22,131
North-West Frontier Province	1904-05	17,368	17,772	676	1,656	47,901	2,379	3,367	57,555
	1905-06	653	18,807	707	1,830	50,649	2,887	3,831	60,906
	1906-07	27	19,728	659	1,964	62,168	2,720	3,861	73,017
	1907-08	...	19,708	701	2,518	63,559	3,178	3,921	75,265
	1908-09	..	15,787	942	2,578	69,111	3,876	4,174	82,119
Bombay	1904-05	...	1,48,260	..	506	14,83,058	64,350	63,689	16,75,620
	1905-06	..	1,52,372	..	...	15,71,020	61,761	75,926	18,01,081
	1906-07	..	1,59,008	1,350	384	16,86,714	70,124	86,414	19,12,808
	1907-08	..	1,48,295	..	482	17,56,632	81,946	90,928	19,99,462
	1908-09	..	1,59,933	...	2,896	19,05,794	79,736	93,319	21,54,902
Central Provinces and Berar	1904-05	19,592	87,567	90,143	2,934	5,91,451	1,570	12,732	6,09,680
	1905-06	18,046	89,086	1,05,671	3,522	6,86,412	6,490	13,308	7,10,420
	1906-07	..	88,552	1,07,366	3,772	7,64,988	2,584	14,666	7,88,127
	1907-08	..	86,665	1,02,882	4,045	7,29,380	2,766	14,785	7,52,370
	1908-09	..	1,08,043	146,498	4,447	8,48,690	5,582	13,421	8,74,942
Madras	1904-05	..	3,29,781	...	1,04,036	8,21,542	4,65,882	...	13,94,251
	1905-06	..	3,46,626	..	1,08,890	8,23,325	4,90,666	114	14,27,677
	1906-07	..	3,29,377	...	1,08,788	9,30,218	7,16,419	...	17,65,911
	1907-08	..	3,39,533	...	1,10,393	10,16,938	8,10,420	..	19,47,079
	1908-09	..	4,73,294	...	1,14,167	13,26,536	8,63,001	..	23,15,977
Coorg	1904-05	7,244	1,721	1,331	..	13,911	580	260	14,751
	1905-06	5,584	1,518	1,418	...	12,523	419	137	13,079
	1906-07	..	1,334	1,401	..	12,404	483	160	13,047
	1907-08	..	1,494	1,395	...	12,825	769	120	13,714
	1908-09	..	1,367	1,391	...	13,553	574	255	14,382
TOTAL	1904-05	1,00,577	11,47,778	2,81,250	7,08,000	55,09,253	19,64,905	2,08,950	85,61,108
	1905-06	81,975	11,95,966	2,97,654	7,43,706	58,97,036	22,47,784	2,36,244	93,49,797
	1906-07	1,427	12,50,023	3,04,792	6,30,996	62,78,687	23,96,791	2,45,911	1,02,44,243
	1907-08	...	12,88,745	3,17,201	6,17,188	72,93,484	26,77,148	2,75,504	1,12,00,659
	1908-09	7	14,60,956	3,68,280	6,45,079	82,68,962	27,95,910	2,91,246	1,24,16,654

NOTE—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09—continued

Province		Medical			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary public gardens, etc.)	Famine relief	Civil Works—Public Works		
		Hospitals and dispensaries	Sanitation and vaccination	Total			Buildings	Communications	Water supply and water works
Eastern Bengal and Assam	1904-05	91,070	19,244	1,10,628	7,194	...	2,721	4,90,406	28,564
	1905-06	2,19,993	18,534	2,73,538	22,514	...	59,635	17,91,733	1,11,181
	1906-07	1,70,142	7,280	3,11,622	20,238	16,424	76,092	14,73,904	64,832
	1907-08	2,79,726	29,831	3,27,224	42,839	1,869	1,03,935	18,98,517	1,45,221
	1908-09	3,16,879	31,383	3,68,824	57,737	46,888	1,29,319	22,16,259	2,63,587
Bengal	1904-05	3,45,825	29,920	4,30,904	48,547	...	1,11,821	36,17,884	1,22,189
	1905-06	2,28,474	29,433	3,18,029	44,624	...	1,09,397	27,83,784	1,08,223
	1906-07	2,72,277	31,302	3,72,728	56,422	2,96,772	1,30,564	33,38,554	1,38,199
	1907-08	2,78,106	39,915	4,06,096	62,484	86,626	1,81,626	35,40,262	1,23,511
	1908-09	3,38,354	35,332	4,29,397	66,785	96,543	1,86,011	32,33,395	1,73,856
United Provinces of Agra and Oudh	1904-05	5,09,980	1,18,035	7,30,083	70,539	74,706	5,71,358	17,20,172	20,752
	1905-06	6,26,785	1,21,211	7,65,295	1,09,554	...	9,59,540	22,72,076	2,174
	1906-07	6,65,388	1,35,549	8,11,196	1,09,010	...	8,44,826	19,41,497	1,956
	1907-08	6,80,469	1,29,917	8,30,464	1,23,335	5,550	7,92,042	20,41,279	4,262
	1908-09	7,68,071	1,21,576	8,95,652	1,43,792	...	10,06,660	20,00,396	635
Ajmer-Merwara	1904-05	4,945	515	6,060	2,244	...	39,804	1,308	...
	1905-06	5,722	514	8,486	2,414	...	11,703	10,133	...
	1906-07	2,215	474	6,923	1,417	...	4,913	7,887	...
	1907-08	1,936	517	7,014	1,943	..	..	23,495	...
	1908-09	6,629	505	7,871	1,746	...	2,338	29,284	..
Panjab	1904-05	2,78,299	61,759	3,73,081	1,55,325	...	2,53,512	4,96,431	..
	1905-06	2,83,048	66,267	4,02,502	1,98,357	...	2,29,508	5,41,249	...
	1906-07	3,29,591	69,127	5,13,795	2,49,366	...	3,48,782	8,22,585	..
	1907-08	3,49,762	71,310	5,90,171	2,73,074	32,964	5,79,220	10,88,097	..
	1908-09	3,93,164	84,378	6,31,682	3,01,550	30,437	5,98,796	8,58,409	20,327
North-West Frontier Province	1904-05	26,414	8,920	35,854	11,253	...	11,662	28,835	..
	1905-06	28,102	9,226	37,859	18,752	...	8,199	49,586	...
	1906-07	29,525	9,843	39,713	22,177	...	22,310	68,062	1,426
	1907-08	30,703	10,114	41,364	24,032	...	31,410	45,364	...
	1908-09	39,004	11,376	53,866	32,346	...	46,473	31,067	2,763
Bombay	1904-05	1,30,040	1,14,755	2,55,500	87,690	2,703	1,92,652	15,82,290	2,79,538
	1905-06	1,39,450	1,99,399	2,68,973	96,536	...	3,00,546	18,81,981	3,94,675
	1906-07	1,52,495	1,28,385	2,94,404	1,07,951	...	2,87,864	17,05,542	3,07,619
	1907-08	1,56,541	1,40,712	3,11,960	1,26,362	...	3,58,753	21,88,823	3,75,134
	1908-09	1,56,340	1,49,825	3,27,125	1,23,661	3,595	4,05,900	22,85,802	4,15,866
Central Provinces and Berar	1904-05	98,725	42,040	1,46,090	45,730	...	83,881	2,47,161	2,281
	1905-06	1,00,143	83,441	1,89,016	48,240	...	92,615	3,43,470	3,798
	1906-07	1,20,793	52,169	1,93,898	57,983	...	97,618	3,75,388	2,366
	1907-08	1,25,250	73,282	2,44,627	60,199	...	2,93,096	3,86,691	85,590
	1908-09	1,41,264	90,369	2,58,116	69,727	...	4,03,731	4,62,975	93,150
Madras	1904-05	6,71,579	7,30,066	21,23,470	..	...	3,10,900	39,14,897	..
	1905-06	8,33,149	7,58,970	19,99,691	5,171	...	8,00,187	45,25,307	20,831
	1906-07	7,95,994	5,82,436	18,09,532	4,935	...	6,27,840	43,08,886	16,673
	1907-08	8,42,437	7,95,874	18,31,646	7,517	...	4,49,284	50,17,942	65,512
	1908-09	8,64,735	9,47,623	21,04,537	13,402	...	3,98,013	51,63,610	37,946
Coorg	1904-05	3,494	...	5,176	...	...	508	24,496	...
	1905-06	3,540	...	4,148	...	...	966	34,776	...
	1906-07	2,322	...	3,054	...	...	1,062	30,045	...
	1907-08	4,070	...	5,319	...	...	2,123	23,574	137
	1908-09	4,593	...	6,414	...	...	2,150	29,694	245
TOTAL	1904-05	21,60,371	11,25,254	42,16,846	4,28,522	77,409	15,78,819	1,21,23,880	4,54,324
	1905-06	24,68,406	12,06,995	42,67,537	5,46,162	...	25,72,096	1,42,34,095	6,40,882
	1906-07	25,40,742	10,16,565	43,56,865	6,29,499	3,13,196	24,41,871	1,40,72,350	5,60,071
	1907-08	27,49,000	12,91,472	45,95,885	7,21,785	1,27,009	27,91,489	1,62,54,044	7,99,367
	1908-09	30,29,033	14,72,367	50,83,484	8,10,746	1,77,463	31,79,391	1,63,10,891	10,08,375

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 3—*concluded*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1904-05 to 1908-09—concluded

Province		Civil Works—Public Works—*contd.*				Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
		Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Eastern Bengal and Assam	1904-05	4,682	5,464	93,185	6,25,032	15,804	61,789	..	12,77,204
	1905-06	9,430	12,358	3,39,296	23,23,633	21,522	1,69,877	7,268	41,48,488
	1906-07	7,907	947	10,16,536	26,40,218	2,818	3,58,550	6,011	48,02,505
	1907-08	18,191	22,390	3,44,450	25,32,704	16,309	5,68,604	6,436	50,94,413
	1908-09	17,894	18,347	3,48,385	29,93,791	25,504	5,21,148	5,885	57,33,771
Bengal	1904-05	8,018	36,380	7,81,283	46,77,575	63,745	5,70,875	18,216	81,39,279
	1905-06	1,668	22,302	5,85,010	36,10,384	42,443	3,43,052	5,682	59,07,744
	1906-07	1,593	1,03,675	6,64,912	43,77,497	42,027	9,09,935	4,486	75,43,686
	1907-08	3,786	13,015	7,07,076	45,69,276	19,578	8,73,181	5,189	79,29,121
	1908-09	2,740	3,890	7,83,504	43,83,396	35,456	15,09,409	12,408	85,45,417
United Provinces of Agra and Oudh	1904-05	16,433	69,351	7,14,982	32,07,207	2,56,141	72,989	..	65,60,547
	1905-06	3,158	7,778	5,82,890	38,27,616	79,428	73,418	...	73,47,295
	1906-07	3,601	4,615	6,81,747	34,78,250	6,787	72,798	..	71,56,711
	1907-08	3,136	2,457	5,93,195	(a)34,38,567	15,851	1,28,390	...	76,13,503
	1908-09	2,744	12,243	5,83,130	36,05,808	...	76,708	..	80,84,980
Ajmer-Merwara	1904-05	...	...	2,663	43,775	...	...	...	64,205
	1905-06	..	..	1,899	23,735	..	...	...	45,754
	1906-07	...	...	3,914	16,714	860	..	...	37,125
	1907-08	...	...	5,614	29,109	360	...	...	50,733
	1908-09	..	...	9,936	41,558	420	...	...	62,866
Panjab	1904-05	..	54,535	2,24,805	10,29,283	6,50,316	22,572	3,163	32,03,809
	1905-06	..	69,041	2,56,911	10,96,509	4,32,655	37,165	3,032	32,68,779
	1906-07	..	1,31,696	3,25,478	16,28,541	2,38,576	87,208	2,897	39,77,575
	1907-08	..	1,30,749	4,86,835	22,84,901	1,47,738	1,18,317	2,637	48,93,688
	1908-09	3,290	1,30,494	5,33,398	21,44,714	6,68,993	1,91,212	2,365	55,44,581
North-West Frontier Province	1904-05	..	4,902	20,507	65,906	384	650	..	2,18,791
	1905-06	..	5,552	21,205	84,542	192	3,130	...	2,35,060
	1906-07	..	3,684	22,867	1,18,349	192	6,739	...	2,93,234
	1907-08	...	6,628	23,513	1,06,915	192	6,744	...	2,92,773
	1908-09	...	1,867	24,973	1,07,143	25,583	1,538	...	3,34,578
Bombay	1904-05	128	8,596	2,91,653	23,54,857	84,928	4,900	10,865	46,89,024
	1905-06	200	5,999	3,22,413	29,05,814	1,25,563	7,713	7,349	54,14,268
	1906-07	160	10,979	3,62,751	26,74,915	1,41,994	39,457	7,135	54,03,676
	1907-08	292	23,437	4,25,082	33,71,521	1,65,916	37,665	5,762	62,61,991
	1908-09	192	41,833	4,51,446	36,01,939	1,54,863	75,180	5,589	67,04,591
Central Provinces and Berar	1904-05	...	87,117	1,12,322	5,33,762	1,70,199	1,53,529	...	19,48,069
	1905-06	...	71,716	1,06,428	6,18,027	1,78,304	2,49,541	...	22,34,988
	1906-07	...	93,600	1,17,932	7,13,904	1,80,073	2,64,274	...	24,20,498
	1907-08	12,093	1,14,479	1,44,360	10,36,309	1,96,772	3,52,094	...	28,53,634
	1908-09	6,646	59,945	1,77,098	12,03,545	..	3,31,237	...	33,43,861
Madras	1904-05	...	3,25,102	7,32,979	52,83,878	11,73,139	10,56,653	815	1,23,10,161
	1905-06	23,130	2,74,178	8,38,380	64,82,013	10,72,845	11,62,969	469	1,35,39,540
	1906-07	19,385	2,41,065	9,02,888	61,16,657	9,99,911	18,37,493	4,346	1,39,05,977
	1907-08	5,830	2,59,505	9,10,723	67,08,796	10,76,537	17,72,803	3,600	1,47,27,450
	1908-09	3,288	3,85,152	10,32,517	70,20,526	10,53,817	18,26,455	2,657	1,58,51,056
Coorg	1904-05	...	1,349	8,143	34,496	500	...	...	65,643
	1905-06	...	1,239	10,896	47,877	500	...	...	74,791
	1906-07	...	847	9,025	40,979	500	...	...	60,795
	1907-08	...	1,150	10,530	37,514	500	...	...	60,983
	1908-09	...	2,256	12,968	47,313	500	...	...	72,536
Total	1904-05	29,261	5,92,804	29,82,532	1,78,55,771	24,15,156	19,43,957	33,059	3,84,76,732
	1905-06	37,586	4,70,163	30,65,328	2,10,20,150	19,53,452	20,46,865	23,806	4,22,16,617
	1906-07	32,646	5,91,108	41,08,050	2,18,06,024	16,13,738	35,76,454	24,875	4,56,01,782
	1907-08	43,328	5,73,810	36,51,378	2,41,15,612	16,39,753	38,57,798	23,624	4,97,78,289
	1908-09	36,794	6,56,027	39,57,355	2,51,48,833	19,65,136	45,32,887	28,904	5,42,78,237

(a) Includes R2,196 added by Accountant-General

PORT TRUSTS

[TABLES 1 TO 3, PAGES 54 TO 56]

(Compiled from the Annual Administration Reports of the Commissioners of the Ports of Calcutta Bombay, Madras, Karáchi, Rangoon, and Chittagong)

The administration of the affairs of the larger ports is vested by law in bodies specially constituted for the purpose. They have wide powers, but their proceedings are subject in a greater degree than those of municipal bodies to the control of Government. Except in Calcutta, the elected members are fewer in number than the nominated members. At all the ports the Europeans on the board largely out-number others; there are no native Commissioners for Rangoon.

The income and expenditure of the six ports managed by Trusts (Aden is excluded from the tables) amounted last year to R528·57 lakhs, against R495·08 lakhs in 1907-08, of which 72 per cent stands against Calcutta and Bombay, this proportion corresponding fairly to the proportion of the maritime trade which centres in those two ports. Both income and expenditure have increased in Calcutta in the ten years ending 1908-09 at a far more rapid rate than in the other ports, the increase being due partly to expansion of trade and partly to the additional expenditure entailed by the construction of the docks and the imposition of additional charges to meet that expenditure.

The capital debt of the Trusts at the end of 1908-09 was about R1,854 lakhs, against R1,701 lakhs in 1907-08, of which nearly 79 per cent represented the debt of Calcutta and Bombay.

PORT TRUSTS

No. 1

STATEMENT of the CONSTITUTION, INCOME, EXPENDITURE, and DEBT, of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1899-1900 to 1908-09

		Number of members	Classification of the Members						Income	Expenditure	Capital debt
			Nominated	Elected	Official	Non-official	Europeans	Natives			
Calcutta	1899-1900	15	7	8	4	11	13	2	66,51,114	66,53,495	4,27,42,265
	1900-01	15	7	8	5	10	13	2	75,43,501	70,68,423	4,74,63,127
	1901-02	15	7	8	5	10	12	3	78,00,318	73,95,122	4,72,42,172
	1902-03	15	7	8	6	9	12	3	77,34,261	72,70,468	4,70,11,162
	1903-04	15	7	8	6	9	12	3	79,65,376	76,75,562	5,00,67,482
	1904-05	15	7	8	6	9	12	3	88,86,726	82,32,754	4,98,10,320
	1905-06	15	7	8	7	8	13	2	89,55,395	86,64,987	5,30,41,456
	1906-07	16	7	9	5	11	14	2	1,00,08,737	98,90,809	6,33,54,757
	1907-08	16	7	9	6	10	14	2	1,09,57,142	1,07,84,105	7,06,50,465
	1908-09	16	7	9	6	10	14	2	1,20,16,630	1,19,78,134	6,77,01,988
Bombay	1899-1900	13	8	5	5	8	10	3	53,92,382	51,39,151	5,30,81,601
	1900-01								53,88,451	53,86,682	5,33,31,601
	1901-02								57,14,324	54,15,810	5,45,75,545
	1902-03								60,14,846	55,96,890	5,59,14,159
	1903-04								64,94,129	57,51,007	5,75,02,907
	1904-05								66,57,630	59,12,047	6,11,51,013
	1905-06								70,79,902	61,61,964	6,46,45,058
	1906-07								74,22,539	63,80,669	6,67,30,637
	1907-08								71,32,440	66,52,282	7,11,16,172
	1908-09								71,08,952	70,28,211	7,85,82,487
Madras	1899-1900	11	6	5	3	8	8	3	6,20,034	6,23,402	46,56,053
	1900-01	11	6	5	3	8	8	3	8,45,522	6,72,881	45,56,052
	1901-02	11	6	5	3	8	8	3	8,40,004	6,09,520	44,56,053
	1902-03	12	6	6	3	9	8	3	7,59,895	10,01,132	41,56,053
	1903-04	12	7	5	4	8	9	3	8,53,293	8,55,950	41,46,053
	1904-05	12	7	5	4	8	9	3	10,67,482	11,73,903	40,50,001
	1905-06	12	7	5	4	8	9	3	8,72,822	8,42,173	40,25,778
	1906-07	12	7	5	5	7	9	3	9,68,391	9,42,987	42,35,383
	1907-08	12	7	5	5	7	9	3	10,52,018	15,37,903	53,40,776
	1908-09	12	7	5	4	8	9	3	13,49,756	13,74,731	65,74,351
Karáchi	1899-1900	9	5	4	5	4	7	2	12,38,880	13,01,997	53,11,431
	1900-01	9	5	4	4	5	6	3	8,40,717	10,59,554	53,46,829
	1901-02	9	5	4	4	5	7	2	15,66,715	13,05,735	53,77,564
	1902-03	11	6	5	4	7	9	2	16,20,116	14,30,743	53,06,741
	1903-04	11	6	5	4	7	9	2	20,32,586	15,25,486	56,83,150
	1904-05	11	6	5	4	7	9	2	29,53,437	19,14,739	66,06,665
	1905-06	11	6	5	4	7	9	2	24,43,070	20,76,088	76,27,154
	1906-07	11	6	5	4	7	9	2	29,19,793	24,71,524	81,44,447
	1907-08	11	6	5	4	7	9	2	32,04,985	29,72,095	94,58,465
	1908-09	11	6	5	4	7	9	2	26,24,156	31,97,407	1,12,94,025
Rangoon	1899-1900	12	12	..	4	8	12	..	12,19,558	11,58,864	3,94,040
	1900-01	12	12	..	5	7	12	..	14,26,313	13,80,346	3,44,041
	1901-02	11	11	..	5	6	11	..	15,07,263	14,25,519	2,94,041
	1902-03	12	12	..	6	6	12	..	15,49,780	14,36,399	2,44,041
	1903-04	10	10	..	6	4	10	..	16,99,591	14,96,363	11,94,041
	1904-05	10	10	..	6	4	10	..	22,00,781	15,84,759	31,44,041
	1905-06	10	7	3	6	4	10	..	19,13,146	22,90,202	58,24,041
	1906-07	12	8	4	7	5	12	..	20,32,828	20,04,966	1,08,74,041
	1907-08	13	8	5	5	8	13	..	23,87,062	22,91,447	1,32,56,041
	1908-09	13	8	5	5	8	13	..	28,86,166	29,29,033	2,07,12,000
Chittagong	1899-1900	9	9	..	3	6	7	2	80,504	92,883	1,73,918
	1900-01	9	9	..	3	6	6	3	64,419	67,600	1,71,203
	1901-02	9	9	..	2	7	6	3	1,27,715	1,26,657	1,44,933
	1902-03	9	9	..	3	6	7	2	84,330	96,881	1,35,305
	1903-04	9	9	..	3	6	7	2	1,33,552	80,854	24,597
	1904-05	9	9	..	3	6	7	2	1,28,951	78,975	23,168
	1905-06	9	6	3	5	4	8	1	1,26,976	1,52,174	..
	1906-07	9	6	3	4	5	9	..	1,89,543	1,30,327	..
	1907-08	9	6	3	4	5	9	..	2,21,147	3,15,929	2,93,000
	1908-09	9	6	3	4	5	8	1	1,91,160	1,72,615	5,11,072

No. 2

INCOME (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1899-1900 to 1908-09

Heads of Revenue	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09
Calcutta										
Fees and charges at wharves and jetties	21,50,386	22,24,190	23,06,149	20,83,054	19,01,984	19,35,279	20,26,455	21,47,587	23,37,656	21,81,231
Receipts from docks	16,50,063	23,77,450	24,14,147	21,04,541	23,15,937	25,66,565	24,48,554	27,18,960	30,19,337	32,61,456
Port dues	4,81,793	5,29,495	5,45,246	6,26,994	6,06,238	6,45,935	6,58,180	7,00,824	6,95,329	6,99,246
Rents	2,71,692	2,72,977	2,68,013	5,90,383	6,59,243	7,76,026	7,45,498	9,29,037	11,13,462	12,97,398
Other sources (including special toll)	20,97,180	21,39,389	22,66,763	23,29,289	24,81,974	29,62,921	30,76,708	35,12,329	37,91,358	45,77,299
Total	66,51,114	75,43,501	78,00,318	77,34,261	79,65,376	88,86,726	89,55,395	1,00,08,737	1,09,57,142	1,20,16,630
Bombay										
Dock and wharfage fees and dues	27,51,778	26,80,489	28,72,853	30,66,764	33,87,332	33,85,730	36,35,473	36,58,176	31,40,647	29,62,058
Port dues	1,49,319	1,55,071	1,60,403	1,61,702	1,73,523	1,85,010	1,98,446	2,03,187	1,67,509	1,60,977
Rents	13,10,380	12,50,381	13,27,354	13,65,647	14,39,492	14,65,998	14,89,981	16,34,579	18,27,438	18,06,060
Pilotage	1,80,366	1,88,662	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988
Other sources	10,00,539	11,13,828	11,57,106	12,18,091	12,76,209	13,95,677	15,18,279	16,82,897	17,71,069	17,57,869
Total	53,92,382	53,88,451	57,14,324	60,14,846	64,94,129	66,57,630	70,79,902	74,22,539	71,32,440	71,08,952
Madras										
Harbour receipts	5,26,061	7,54,068	7,73,964	6,74,962	6,74,769	7,12,535	7,87,647	8,63,836	9,68,862	10,35,400
Contributions from port funds	..	..	30,000	20,000	20,000	2,10,000	..	20,000	..	70,000
Other sources	93,973	91,454	36,040	64,933	1,58,524	1,44,947	85,175	84,555	83,156	2,44,356
Total	6,20,034	8,45,522	8,40,004	7,59,895	8,53,293	10,67,482	8,72,822	9,68,391	10,52,018	13,49,756
Karáchi										
Tolls and charges	7,46,540	4,93,479	10,37,401	10,28,694	13,25,789	20,36,711	16,20,592	19,72,663	20,93,969	16,49,439
Port dues	87,605	72,579	1,12,183	1,12,275	1,42,235	2,09,538	1,77,086	1,89,587	2,12,225	1,77,027
Rents	53,166	30,293	61,202	64,273	68,768	77,262	81,136	97,087	1,12,626	1,20,981
Pilotage	1,01,547	86,760	1,20,404	1,20,041	1,58,193	2,07,746	1,73,512	1,90,907	2,16,361	1,57,425
Other sources	2,50,022	1,57,606	2,35,525	2,94,833	3,37,601	4,22,180	3,90,744	4,69,549	5,69,804	5,19,284
Total	12,38,880	8,40,717	15,66,715	16,20,116	20,32,586	29,53,437	24,43,070	29,19,793	32,04,985	26,24,156
Rangoon										
Landing, shipping, and wharfage fees	6,37,248	6,84,522	7,09,408	7,16,820	8,44,971	11,65,907	10,06,675	10,67,096	11,96,495	13,40,235
Port dues	1,60,438	1,82,077	1,88,419	2,30,015	2,41,363	2,67,847	2,72,040	2,78,466	2,90,329	2,63,423
Rents	1,44,985	1,34,086	1,54,209	1,38,437	1,44,541	1,67,855	2,06,811	2,31,212	2,91,867	3,70,396
Other sources	2,76,887	4,25,628	4,55,227	4,64,508	4,68,716	5,99,172	4,27,620	4,56,054	6,08,371	9,12,112
Total	12,19,558	14,26,313	15,07,263	15,49,780	16,99,591	22,00,781	19,13,146	20,32,828	23,87,062	28,86,166
Chittagong										
Port dues	35,294	30,454	41,955	37,239	48,848	49,233	48,746	65,613	65,244	63,295
Rents	1,048	840	1,355	1,463	1,470	711	1,921	1,834	1,192	1,561
Other sources	44,162	33,125	84,405	45,628	83,234	79,007	76,309	1,22,096	1,54,711	1,26,304
Total	80,504	64,419	1,27,715	84,330	1,33,552	1,28,951	1,26,976	1,89,543	2,21,147	91,160

No. 3

EXPENDITURE (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1899-1900 to 1908-09

Heads of Expenditure	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
Calcutta										
Administration and establishment	16,23,818	16,70,257	17,40,211	17,32,884	18,55,870	19,40,056	20,56,396	22,48,556	24,74,588	25,88,365
Works and repairs	4,25,952	4,10,927	4,37,600	7,87,725	7,56,777	8,46,070	9,40,189	11,97,218	10,66,914	12,36,721
Interest and sinking fund on loans	22,94,922	23,73,017	24,97,313	24,29,922	25,27,733	26,25,544	27,88,518	32,47,914	36,52,310	42,31,082
Other charges	23,08,803	26,14,222	27,20,538	23,19,937	25,35,182	28,21,084	28,79,884	31,97,121	35,90,293	39,21,966
Total	66,53,495	70,68,423	73,95,122	72,70,468	76,75,562	82,32,754	86,64,987	98,90,809	1,07,84,105	1,19,78,134
Bombay										
Administration and establishment	8,59,167	8,84,198	8,84,448	8,91,126	9,93,405	10,00,801	10,25,935	10,60,545	11,92,944	12,19,386
Works, stores, and repairs	7,31,567	6,06,644	7,88,546	8,00,891	6,65,983	7,15,579	7,98,025	8,03,306	11,16,555	10,93,804
Interest and sinking fund on loans	22,68,321	24,69,101	24,80,155	25,55,169	26,15,198	27,35,742	27,92,109	28,31,331	29,02,778	29,31,190
Pilotage	1,80,366	1,88,682	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988
Other charges	10,99,730	12,38,057	10,66,053	11,47,062	12,58,848	12,34,710	12,08,172	14,41,787	12,14,228	13,61,843
Total	51,39,151	53,86,682	54,15,810	55,96,890	57,51,007	59,12,047	61,61,964	63,80,669	66,52,282	70,28,211
Madras										
Administration and establishment	82,036	63,667	67,125	63,643	83,815	80,739	1,01,315	86,065	94,488	98,456
Works and repairs	55,547	1,20,480	85,703	1,87,261	43,271	90,893	1,49,082	80,883	1,99,106	1,45,769
Porterage	1,12,548	1,15,587	1,25,808	1,51,488	1,47,177	1,48,713	1,66,560	1,61,217	1,93,994	2,12,485
Interest and sinking fund on loans	3,38,239	3,09,583	3,05,035	5,73,175	1,77,738	2,61,918	2,72,936	2,05,250	2,36,116	2,80,648
Other charges	35,032	63,564	25,849	25,565	4,03,949	5,82,640	1,52,280	4,09,572	8,14,199	6,37,373
Total	6,23,402	6,72,881	6,09,520	10,01,132	8,55,950	11,73,903	8,42,173	9,42,987	15,37,903	13,74,731
Karáchi										
Administration and establishment	1,56,016	1,61,549	2,66,532	1,78,642	1,85,900	1,87,142	1,93,756	1,94,068	2,11,526	2,34,489
Works, stores, and repairs	3,89,505	2,31,589	1,72,614	3,40,219	2,72,156	4,50,158	3,65,246	7,07,284	7,85,780	9,57,501
Interest and sinking fund on loans	3,85,280	3,84,805	3,92,173	3,96,279	3,71,770	3,90,014	4,60,355	5,29,103	5,79,853	6,96,723
Pilotage	79,911	78,812	76,710	77,796	78,070	81,803	90,869	1,02,161	1,12,069	1,36,624
Other charges	2,91,285	2,02,799	3,97,706	4,37,807	6,17,590	8,05,622	9,65,862	9,38,908	12,82,867	11,72,070
Total	13,01,997	10,59,554	13,05,735	14,30,743	15,25,486	19,14,739	20,76,088	24,71,524	29,72,095	31,97,407
Rangoon										
Administration and establishment	3,21,233	3,45,653	4,15,556	6,73,201	3,97,608	4,10,308	3,79,676	3,74,459	5,53,800	5,93,362
Works and repairs	3,48,669	3,42,197	3,85,759	4,64,076	5,14,483	5,55,951	6,89,288	6,31,154	3,65,960	3,08,301
Interest and sinking fund on loans	72,202	69,702	67,202	64,702	62,202	1,24,575	2,52,783	4,30,649	6,98,319	9,21,507
Other charges	4,16,760	6,22,794	5,57,002	5,34,420	5,22,070	4,93,925	9,68,455	5,68,704	6,74,262	11,05,863
Total	11,58,864	13,80,346	14,25,519	14,36,399	14,96,363	15,84,759	22,90,202	20,04,966	22,91,447	29,29,033
Chittagong										
Administration and establishment	27,626	26,734	28,168	29,956	30,979	33,843	45,753	51,934	59,756	61,381
Works and repairs	12,440	9,110	9,136	20,683	14,689	29,120	58,107	68,695	2,19,688	83,697
Interest and sinking fund on loans	26,963	10,666	35,107	23,815	26,966	2,520	..	..	..	..
Other charges	25,854	21,090	54,246	22,427	8,220	13,492	48,314	9,698	36,485	27,537
Total	92,883	67,600	1,26,657	96,881	80,854	78,975	1,52,174	1,30,327	3,15,929	1,72,615

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[FOURTH ISSUE]

STATISTICS OF BRITISH INDIA

For 1909-10 and preceding years

29403

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities, Local Boards, and Port Trusts

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE
INDIA

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STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1907-08	1908-09	1909-10
Municipalities—									
Number of Municipalities.	794	749	764	750	764	749	746	717	717
Population within Municipal limits .	13,792,253	14,000,503	15,295,331	15,693,692	16,510,021	16,670,774	16,985,201	16,714,025	16,739,963
Members of committee. No.	10,260	10,024	10,208	10,391	10,222	10,626	10,006	9,736	9,759
Income . R	2,19,12,525	2,46,58,605	3,09,82,624	3,83,83,190	4,39,23,665	5,40,91,353	5,85,91,026	6,04,72,929	6,46,21,489
Extraordinary and Debt. „	...	1,04,93,144	2,72,52,355	1,27,36,464	2,84,49,241	3,99,35,588	3,54,40,127	4,00,79,901	5,18,51,516
Total receipts „	2,19,12,525	3,51,51,749	5,82,34,979	5,11,19,654	7,23,72,906	9,40,26,941	9,40,31,153	10,05,52,830	11,64,91,817
Expenditure . „	2,07,60,267	2,47,86,756	3,60,59,891	4,22,74,209	4,57,85,550	5,71,75,865	6,03,49,668	6,32,69,188	6,79,63,787
Extraordinary and Debt. „	...	1,01,63,855	1,88,08,452	86,90,466	2,61,58,662	3,66,43,728	3,17,73,700	3,50,37,879	4,51,93,952
Total disbursements. „	2,07,60,267	3,49,50,611	5,48,68,343	5,09,64,675	7,19,44,212	9,38,19,593	9,21,23,368	9,83,07,067	11,31,74,038
Local Boards—									
Number of Boards .	...	...	996	1,093	1,101	1,089	1,093	1,091	1,103
Number of Members	...	...	15,278	16,867	16,214	16,157	15,994	15,984	16,174
Income . R	...	...	2,59,66,512	2,88,05,557	2,64,52,529	4,30,89,009	4,71,21,166	4,78,54,438	4,83,96,899
Debt . . „	...	...	9,94,059	16,89,972	62,10,019	21,14,764	38,67,577	35,42,491	30,96,627
Total receipts. „	...	...	2,69,60,571	3,04,95,529	3,26,62 548	4,52,03,773	5,09,88,743	5,13,96,929	5,14,93,526
Expenditure „	...	...	2,59,14,501	2,94,38,898	2,59,90,779	4,01,69,752	4,59,20,491	4,97,45,350	4,82,12,102
Debt . . „	...	...	9,66,738	16,06,108	64,93,645	20,46,865	38,57,798	45,32,887	37,35,348
Total disbursements. „	...	...	2,68,81,239	3,10,45,006	3,24,84,424	4,22,16,617	4,97,78,289	5,42,78,237	5,19,47,450
Port trusts at five chief ports and Chittagong—									
Income . . R	...	...	1,00,23,954	1,24,28,616	1,61,08,923	2,19,45,031	2,49,54,794	2,61,76,820	2,72,15,800
Expenditure . „	...	...	92,92,132	1,25,22,134	1,56,35,486	2,05,64,438	2,45,53,761	2,66,80,131	2,70,99,738
Capital Debt . „	...	...	9,08,61,919	10,09,68,294	11,12,12,853	13,51,63,487	17,01,14,919	18,53,75,923	22,07,58,947

MUNICIPALITIES

(TABLES 1 TO 4, PAGES 6 TO 41)

(Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations)

There were 717 Municipalities in India in the year 1909-10, containing a total resident population of over 16 million people within their limits. This figure represents 7 per cent of the total population of British India. 541 of these Municipalities had a population of less than 20,000, and 176 a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to nearly 18 per cent. Excluding British Baluchistan, this percentage is lowest in Eastern Bengal and Assam where it amounts to only 2 per cent. In the other Provinces the population within Municipal limits varies from 6 to 10 per cent of the total population.

The average size of the Municipalities, according to population, varies in the principal Provinces from about 12,000 in Eastern Bengal and Assam to nearly 40,000 in Madras. In the Central Provinces including Berar and the Panjab the averages are 15,000 and 17,000 respectively. In Bombay and Burma it is about 20,000. In Bengal it is nearly 25,000 and in the United Provinces 35,000.

Elected members are nearly one half (49 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 37 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal, excluding Calcutta, the United Provinces and the Central Provinces, including Berar. They are 50 per cent in Calcutta and in the Municipalities of Eastern Bengal and Assam. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 12 per cent of the total number of members of the Municipalities in Burma excluding Rangoon. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of more than 3 to 1. The preponderance is greatest in the city of Bombay where 91 per cent of the members are non-officials.

Eighty-seven per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Rangoon where they represent 48 per cent. In the Panjab, the Central Provinces and Berar and in the Municipalities of Bombay, excluding Bombay city, more than 90 per cent of the total number of members are Indians.

Generally speaking, the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide 39 per cent of the total income (*i.e.*, excluding receipts credited to the head "Extraordinary and Debt") of ₹6,46,00,000. Of the others only 13 have an annual income of over ₹5,00,000. The average income of all Municipalities other than the four mentioned above is only ₹55,256. It is highest in Burma (₹81,000) and lowest in Eastern Bengal and Assam (₹33,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income:

	Income (in lakhs of rupees)	Percentage to total income
Municipal rates and taxes :—		
House and land tax	137·82	21·3
Octroi (net)	129·25	20
Water rate	71·27	11
Conservancy tax	46·47	7·2
Vehicles and animals	18·13	2·9
Professions and trades	14·35	2·2
Tolls on roads and ferries	13·86	2·1
Lighting rate	11·00	1·7
Other taxes	21·11	3·3
Revenue derived from municipal property and powers apart from taxation	106·26	16·4
Grants, contributions, and miscellneous	76·69	11·9

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the Panjab, the North-West Frontier Province, the United Provinces, the Central Provinces and Berar, and Bombay (excluding Bombay City). The percentage borne by it to the total income of the Municipalities of the province is given below :-

Panjab	61	per cent.
North-West Frontier Province	59	,,
United Provinces	50	,,
Central Provinces and Berar	33	,,
Bombay (excluding Bombay City)	30	,,

It is also levied in Bombay city where it contributed 17 per cent of the total income. It is not levied elsewhere except in the Sambulpor District which was transferred in 1905 from the Central Provinces to Bengal.

In Bengal, Madras, Eastern Bengal and Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, nearly half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was R2·72 in 1909-10, but it varies greatly in different areas, thus :

	R		R
Rangoon	11·61	Burma	2·09
City of Bombay	9·86	Central Provinces, including Berar	1·69
Calcutta	8·48	United Provinces of Agra and Oudh	1·58
City of Madras	3·12	Eastern Bengal and Assam	1·58
North-West Frontier Province	2·41	Bengal	1·55
Panjab	2·18	Presidency of Madras	1·34
Presidency of Bombay	2·12	Coorg	1·12

The total expenditure of the Municipalities, excluding that debited to the head "Extraordinary and Debt," amounted to R6,79,00,000 in 1909-10. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces :

	Conservancy	Public Works, including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Burma (excluding Rangoon)	20·4	16·5	10	3·5	·5	3·2	6·7	15·6	4·3
Rangoon	15·3	12·4	5·8	16·1	5	15·7	7·7	2·9	4·4
Eastern Bengal and Assam	25·2	16·1	6·3	·8	3·2	28·3	3·7	8·3	3·8
Bengal (excluding Calcutta)	27·3	14·4	7·6	2·9	10·5	9·9	6·7	12·1	3
Calcutta	13	8·8	7·1	16·5	14·8	21·9	6·2	·8	·2
United Provinces	21	11·3	12·6	6·3	10·1	11·2	6·9	3·2	5·2
Panjab	14·4	10·3	13·8	4	4·6	7·7	13·6	11·8	8·8
Bombay (excluding Bombay city)	16·3	14·5	9·7	3	5·8	14	5·5	5·8	15·8
Bombay	18·7	16·3	6·1	19	7·6	6·5	4·3	4·3	2·3
Central Provinces (including Berar)	17·2	12·4	11·3	1·9	3·8	23·4	3·2	4·3	9·7
Madras (excluding Madras city)	21	19·1	6·7	1·5	1·9	13·5	3·7	10·1	9·7
Madras	16·3	25·7	6·7	11·5	11.6	9·1	3·6	3·8	1·5
TOTAL FOR INDIA	18·1	13·9	8·6	8·4	7·7	12·7	6·3	6·6	5·3

MUNICIPALITIES—*concluded*

NOTIFIED AREAS

In the Panjab, the United Provinces, Burma, Bombay, the Central Provinces, and Berar and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1909-10:

	Number of Notified Areas	Income	Expenditure
		R	R
Burma	16	4,67,906	4,83,770
Panjab	95	2,89,063	2,92,332
United Provinces	44	2,46,924	2,35,340
Central Provinces and Berar	6	45,713	44,852
Bombay	12	37,134	25,104
North-West Frontier Province	6	29,890	30,652
TOTAL	179	11,16,630	11,12,050

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1905-06 to 1909-10

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
Burma (excluding Rangoon)	1905-06	42	682,626	530	164	276	90	190	340	146	384
	1906-07		688,929	537	168	298	71	190	347	145	392
	1907-08	43	689,691	540	168	309	63	192	348	146	394
	1908-09		692,237	540	167	310	63	189	351	144	396
	1909-10	44	706,124	557	169	322	66	192	365	151	406
Rangoon	1905-06										
	1906-07	1	221,160	25	—	9	16	3	22	11	14
	1907-08										
	1908-09	1	221,160	25	—	6	19	5	20	113	12
	1909-10	1	221,160	25	—	6	19	5	20	13	12
Eastern Bengal and Assam	1905-06	49	624,796	140	23	69	48	53	87	30	110
	1906-07	50	626,625	646	65	259	322	139	507	67	579
	1907-08	50	627,295	656	68	259	329	140	516	72	584
	1908-09										
	1909-10	51	6,33,502	664	70	257	337	127	537	69	595
Bengal (excluding Calcutta)	1905-06	128	2,354,856	1,745	100	758	887	244	1,501	228	1,517
	1906-07	128	2,366,388	1,737	131	714	892	252	1,485	243	1,494
	1907-08	128	2,369,700	1,744	135	707	902	256	1,488	243	1,501
	1908-09			1,750	138	711	901	261	1,489	252	1,498
	1909-10	130	2,386,939	1,761	145	719	897	252	1,509	245	1,516
Calcutta	1905-06										
	1906-07	1	847,796	51	1	25	25	13	38	28	23
	1907-08							9	42	27	24
	1908-09							9	42	26	25
	1909-10	1	8,47,796	50	—	25	25	8	42	22	28
United Provinces of Agra and Oudh	1905-06		3,110,254	1,249	156	154	939	301	948	235	1,014
	1906-07	89	3,115,345	1,217	144	136	937	266	951	211	1,006
	1907-08		3,115,752	1,224	147	141	936	264	960	212	1,012
	1908-09	87	3,100,667	1,208	148	140	920	260	948	207	1,001
	1909-10	87	3,107,121	1,196	143	142	911	250	946	204	992
Ajmer-Merwara	1905-06		102,820					8	45	11	42
	1906-07	3	165,930	53	6	15	32	10	43		
	1907-08							10	43	10	43
	1908-09		102,820					11	42	11	42
	1909-10	3	102,670	54	6	16	32	10	44	12	42
Panjab	1905-06	138	2,086,512	1,511	243	500	768	294	1,217	103	1,408
	1906-07		2,089,811	1,476	243	515	718	296	1,180	107	1,369
	1907-08	137	2,186,110	1,473	249	501	723	295	1,178	112	1,361
	1908-09	111	1,923,317	1,268	233	432	603	262	1,006	108	1,160
	1909-10	109	1,881,741	1,243	230	426	587	250	993	103	1,140

No. 1—*continued*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1905-06 to 1909-10—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
North-West Frontier Province	1905-06		164,571	161	50			50		25	136
	1906-07	10	164,691			112	—		112	22	139
	1907-08				49			49		24	137
	1908-09	9	159,473	149	45	104		45	104	22	127
	1909-10	8	155,359	139	42	97	—	42	97	21	118
British Baluchistan	1905-06								10	8	11
	1906-07	1	13,517	19		11		9	11	9	10
	1907-08			20	8	12	—	8	12	9	11
	1908-09	1	24,129	20	8	12		8	12	8	12
	1909-10	1	24,129	23	7	16		9	14	9	14
Bombay (excluding Bombay city)	1905-06	162	2,363,369	2,209	462	872	875	586	1,623	189	2,020
	1906-07	161	2,360,183	2,198	483	846	869	588	1,610	180	2,018
	1907-08	159	2,349,138	2,207	475	852	880	577	1,630	188	2,019
	1908-09	159	2,345,213	2,179	466	844	869	566	1,613	173	2,006
	1909-10	157	2,351,829	2,172	419	888	865	506	1,666	146	2,026
City of Bombay	1905-06		776,006	72	—	16	56	6	66	15	57
	1906-07	1								17	55
	1907-08							9	63	19	53
	1908-09		977,822					6	66	18	54
	1909-10	1	977,822	72	—	16	56	6	66	18	54
Central Provinces and Berar	1905-06			756	15	281	460	180	576	88	668
	1906-07	58	882,688	759	22	281	456	184	575	81	678
	1907-08			752	22	277	453	179	573	79	673
	1908-09	57	877,949	760	20	272	468	177	583	79	681
	1909-10	57	8,77,949	763	29	252	482	175	588	74	689
Madras (excluding Madras city)	1905-06		1,915,208	905	70	415	420	211	694	159	746
	1906-07		1,916,853	940	69	410	461	197	743	157	783
	1907-08	60	1,917,165	938	70	407	461	200	738	143	795
	1908-09		1,919,852	919	72	403	444	189	730	148	771
	1909-10	61	1,941,227	954	74	416	464	188	766	152	802
City of Madras	1905-06										
	1906-07							11	26	13	24
	1907-08	1	509,346	37	1	16	20				
	1908-09							10	27	14	23
	1909-10	1	509,346	33	1	12	20	8	25	10	23
Coorg	1905-06										
	1906-07	5	15,249	57	18	30	9	20	37		
	1907-08							19	38	6	51
	1908-09	5	15,249	53	18	31 27	8 8	19 19	38 34	6	47
	1909-10	5	15,249	53	18	28	7	20	33	9	44
Total	1905-06	749	16,670,774	10,026	1,358	3,746	4,922	2,262	7,764	1,334	8,692
	1906-07	750	16,760,517	9,985	1,408	3,691	4,886	2,230	7,735	1,309	8,676
	1907-08	746	16,985,201	10,006	1,415	3,687	4,904	2,215	7,791	1,314	8,692
	1908-09	717	16,714,025	9,736	1,389	3,590	4,757	2,152	7,584	1,300	8,436
	1909-10	717	16,739,963	9,759	1,353	3,638	4,768	2,048	7,711	1,258	8,501

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1905-06 to 1909-10

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	1,53,11,634	1,58,83,649	1,74,86,849	1,93,69,297	2,16,60,476
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	73,68,548	68,85,236	70,11,741	68,27,445	71,30,044
II—Animals for slaughter	5,91,901	5,89,222	6,11,547	6,01,769	6,23,083
III—Fuel and articles for lighting and washing	7,37,074	6,35,181	7,00,505	6,40,597	7,05,100
IV—Building materials	8,66,258	8,53,744	9,45,848	8,97,160	9,81,692
V—Drugs, gums and spices	4,79,830	4,87,333	5,32,399	5,14,595	5,28,614
VI—Tobacco	5,49,138	5,24,535	5,20,658	5,22,820	5,22,012
VII—Cloth	18,87,784	15,72,977	16,91,696	15,37,610	17,40,014
VIII—Metals	4,21,475	5,25,382	6,39,775	5,41,641	6,41,218
Total	1,29,38,276	1,21,30,893	1,27,02,536	1,21,24,918	1,29,25,652
Tax on houses and lands	1,11,71,278	1,15,88,466	1,22,91,373	1,27,63,758	1,37,81,976
„ „ animals and vehicles	16,74,876	16,75,110	16,91,468	17,47,377	18,12,892
„ „ professions and trades	12,14,847	12,54,122	13,17,878	13,76,411	14,34,727
Tolls (on roads and ferries)	13,05,545	13,41,554	13,60,661	13,65,131	13,85,639
Water rate	56,48,242	61,12,600	66,54,862	65,70,909	71,26,581
Lighting rate	8,93,922	9,28,752	10,34,003	14,76,131	10,99,974
Conservancy (including scavenging and latrine rates)	35,16,580	38,33,535	43,22,637	44,25,305	46,47,189
Other taxes	12,11,374	13,15,205	13,47,986	12,57,038	14,06,259
Total municipal rates and taxes	3,95,75,424	4,01,80,237	4,27,23,404	4,31,06,978	4,56,20,889
Realisations under special Acts—					
From pounds	2,78,090	2,87,562	3,09,373	2,93,711	3,01,513
„ hackney carriages	1,57,171	1,53,941	1,55,987	1,57,829	1,41,957
„ licenses for the sale of spirits and drugs	1,45,705	1,44,328	1,44,371	1,44,259	1,45,094
„ other sources	1,13,182	1,09,521	1,06,551	1,07,889	1,17,095
Total	6,94,348	6,95,352	7,16,282	7,03,688	7,05,659
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	13,61,184	13,94,788	14,40,462	14,67,930	15,85,627
Sale proceeds of lands and produce of lands, etc.	8,42,929	10,00,683	11,51,351	20,38,810	15,82,685
Conservancy receipts (other than taxes and rates)	6,00,084	6,47,082	6,55,648	6,47,258	6,70,570
Fees and revenue from educational institutions	4,96,165	5,07,476	5,00,514	4,96,663	5,21,638
„ „ „ „ medical institutions	56,525	64,984	64,203	72,417	1,12,802
„ „ „ „ markets and slaughter-houses	35,64,152	34,05,771	35,18,038	35,56,345	36,48,632
„ „ „ „ tramways	1,16,773	1,45,290	1,49,918	1,62,124	1,62,314
Other fees	10,15,228	10,67,016	11,84,517	11,47,703	14,98,316
Fines under municipal and other Acts	3,29,786	3,39,654	3,19,420	3,07,596	3,14,713
Interest of Investments—					
For general purposes	6,49,386	4,05,005	4,06,499	4,39,840	4,87,296
„ educational purposes	6,972	5,788	6,577	6,731	5,788
„ medical purposes	31,083	30,117	30,138	32,042	35,192
Premium on loans	97,364	104	108	934	68
Total	91,67,631	90,13,758	94,27,393	1,03,76,393	1,06,25,641
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	10,40,427	14,00,302	15,09,721	19,03,458	30,59,227
„ educational purposes	4,68,748	4,87,101	5,41,933	5,60,036	5,75,199
„ medical purposes	2,85,616	4,06,309	4,10,176	5,06,666	2,77,405
From Local Funds—					
For general purposes	2,53,887	2,28,354	2,01,817	2,72,230	2,38,603
„ educational purposes	1,23,793	1,25,559	1,17,063	1,11,216	1,05,459
„ medical purposes	3,57,903	4,26,563	3,88,025	4,35,942	4,30,630
From other sources—					
For general purposes	1,18,465	2,24,462	3,04,071	1,95,816	3,81,113
„ educational purposes	39,590	30,378	40,012	25,499	18,738
„ medical purposes	2,05,861	1,29,059	1,60,880	1,77,572	2,03,691
Total	28,94,290	34,58,087	36,73,698	41,88,435	52,90,065
Miscellaneous—					
Recoveries on account of services rendered to private individuals	3,32,091	3,17,538	3,54,881	3,41,698	3,66,999
Other items	14,27,569	15,41,175	16,95,368	17,55,737	20,12,236
Total	17,59,660	18,58,713	20,50,249	20,97,435	23,79,235
Total Income	5,40,91,353	5,52,06,147	5,85,91,026	6,04,72,929	6,46,21,489
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	1,03,76,876	67,39,740	63,63,501	87,64,653	89,14,976
Loans—					
From Government	24,28,365	24,50,493	15,08,275	19,35,767	27,05,916
Raised in the market from private individuals	42,22,750	25,24,900	52,01,104	46,26,500	95,29,000
Realisations of sinking fund for repayment of loans	79,000	5,73,058	5,24,920	5,76,367	5,37,812
Advances—					
Permanent	13,546	20,122	26,921	24,553	34,055
Other	42,73,304	39,74,409	45,05,604	46,45,634	34,66,954
Deposits	1,85,41,747	1,62,08,793	1,73,09,802	1,95,02,427	2,66,62,803
Total	3,99,35,588	3,24,91,515	3,54,40,127	4,00,79,901	5,18,51,516
Total Receipts, excluding opening balance	9,40,26,941	8,76,97,662	9,40,31,153	10,05,52,830	11,64,91,817
Total Receipts, including opening balance	10,93,38,575	10,35,81,311	11,15,18,002	11,99,22,127	13,81,52,293
Incidence of taxation (municipal rates and taxes) per head of population	2·3	2·4	2·52	2·54	2·72
Incidence of income per head of population	3·17	3·39	3·45	3·57	3·86

Note.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year owing to rectifications of the past year's accounts without completer revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	6,80,955	8,99,789	8,59,909	8,23,867	9,26,041
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	5,86,863	5,70,859	6,52,169	6,44,875	6,64,428
„ „ animals and vehicles	55,446	48,288	48,113	52,817	54,175
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	1,65,851	1,71,789	1,90,212	1,86,108	1,96,289
Water rate	93,324	1,04,751	1,07,538	1,40,145	1,41,265
Lighting rate	1,17,309	1,18,626	1,33,659	1,38,260	1,48,807
Conservancy (including scavenging and latrine rates)	1,31,683	1,53,698	2,29,119	2,52,040	2,66,513
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	11,50,476	11,68,011	13,60,810	14,14,245	14,71,477
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	16,916	15,968	15,591	16,979	16,209
„ hackney carriages	18,964	17,986	19,446	20,580	20,698
„ licenses for the sale of spirits and drugs	75	81	..	51	99
„ other sources	..	..	..	49	120
TOTAL	35,955	34,035	35,037	37,659	37,126
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	15,393	12,386	19,981	14,889	21,448
Sale proceeds of lands and produce of lands, etc.	14,967	27,331	25,810	16,420	19,646
Conservancy receipts (other than taxes and rates).	25,094	23,891	20,354	18,956	22,376
Fees and revenue from educational institutions	485	7,167	..	1,935	54
„ „ „ „ medical institutions	9,500	8,537	9,407	10,283	13,541
„ „ „ „ markets and slaughter-houses	15,30,185	13,00,156	13,02,493	13,60,247	13,70,483
„ „ „ „ tramways	3,088	3,000	3,288	3,288	3,288
Other fees	1,03,107	1,07,937	1,05,464	1,14,841	1,15,515
Fines under municipal and other Acts	39,213	36,403	44,234	43,011	41,096
Interest of Investments—					
For general purposes	17,248	3,225	2,732	3,311	2,359
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	17,58,280	15,30,033	15,33,763	15,87,181	16,09,806
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	92,409	83,357	1,67,848	2,00,955	2,53,908
„ educational purposes	2,500	7,302	3,850	3,850	10,585
„ medical purposes	53,516	1,19,980	1,46,641	1,79,398	69,834
From Local Funds—					
For general purposes	47,752	25,044	23,434	1,22,596	29,530
„ educational purposes	3,868	3,804	2,500	3,665	5,600
„ medical purposes	28,001	35,331	24,084	53,334	34,742
From other sources—					
For general purposes	4,575	2,700	852	6,700	12,632
„ educational purposes	68	..	..	..	..
„ medical purposes	38,800	360	8,510	980	3,305
TOTAL	2,71,489	2,77,878	3,77,719	5,71,478	4,20,136
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	11,163	9,048	1,467	1,716	865
Other items	22,665	23,033	28,105	59,061	47,788
TOTAL	33,828	32,081	29,572	60,777	48,653
TOTAL INCOME	32,50,028	30,42,038	33,36,901	36,71,340	35,87,198
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	1,10,000	3,52,000	2,10,000	79,500	85,000
Raised in the market from private individuals	..	..	..	..	..
Realisation of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	340	1,700	2,905	637	1,001
Other	2,00,911	82,996	74,589	68,773	76,628
Deposits	1,46,751	89,119	1,13,660	2,05,571	84,910
TOTAL	4,58,002	5,25,815	4,01,154	3,54,481	2,47,539
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	37,08,030	35,67,853	37,38,055	40,25,821	(a)38,53,549
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	43,88,985	44,67,642	45,97,964	48,49,688	47,79,590
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·69	1·69	1·97	2·04	2·09
INCIDENCE OF INCOME PER HEAD OF POPULATION	4·76	4·41	4·84	5·3	5·12

(a) Includes Rs. 18,872 the details of which are not available owing to destruction of all municipal records of the Taungdwingyui municipality by fire.

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	9,93,614	7,68,982	11,15,667	13,81,635	18,12,086
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	7,61,093	8,59,170	11,61,769	10,91,101	11,54,636
„ „ animals and vehicles	2,330	2,280	2,675	2,907	3,191
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	17,413	20,336	8,551	16,817	..
Water rate	2,98,799	3,80,860	5,58,799	5,05,010	5,48,552
Lighting rate	81,144	87,550	1,09,424	1,02,343	1,08,595
Conservancy (including scavenging and latrine rates)	5,03,174	5,57,071	7,77,263	6,97,734	7,51,997
Other taxes	..	..	..	..	..
Total municipal rates and taxes	16,63,953	19,07,267	26,18,481	24,15,912	25,66,971
Realisations under special Acts—					
From pounds	1,730	2,042	1,876	2,210	2,024
„ hackney carriages	27,249	27,545	25,298	24,092	21,857
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	28,979	29,587	27,174	26,302	23,881
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	40,843	47,409	48,148	54,480	63,395
Sale proceeds of lands and produce of lands, etc.	5,591	9,001	9,151	90,376	8,329
Conservancy receipts (other than taxes and rates)	4,701	3,143	6,698	5,799	4,767
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	3,74,284	3,69,960	3,74,498	3,68,116	3,76,867
„ „ „ „ tramways	13,280	13,670	27,568	37,792	38,496
Other fees	1,76,139	1,71,693	1,60,171	1,73,592	1,83,956
Fines under municipal and other Acts	37,765	42,702	36,480	29,473	26,831
Interest of Investments—					
For general purposes	27,970	36,265	40,998	50,033	59,615
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	50,605	..	..	..	..
Total	7,31,178	6,93,843	7,03,712	8,09,661	7,62,256
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	5,000	63,719	5,000	5,000	45,000
„ educational purposes	..	..	..	..	..
„ medical purposes	1,800	1,01,800	1,800	1,800	1,800
From Local Funds—					
For general purposes	95,000	70,000	45,000	20,000	10,000
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	107	108	108	108	108
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	1,01,907	2,35,627	51,908	26,908	56,908
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	82,435	1,37,240	97,817	1,07,103	1,04,031
Total	82,435	1,37,240	97,817	1,07,103	1,04,031
Total Income	26,08,452	30,03,564	34,99,092	33,85,886	35,14,047
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	7,66,000	9,14,000	6,94,000	11,44,000	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	6,19,053	9,95,717	8,05,866	7,33,507	2,27,539
Deposits	1,31,011	1,13,138	1,54,605	1,81,673	1,05,408
Total	15,16,064	20,22,855	16,54,471	20,59,180	3,32,947
Total Receipts, excluding opening balance	41,24,516	50,26,419	51,53,563	54,45,066	38,46,994
Total Receipts, including opening balance	51,18,130	57,95,401	62,69,230	68,26,701	56,59,080
Incidence of taxation (municipal rates and taxes) per head of population	7·52	8·62	11·84	10·93	11·61
Incidence of income per head of population	11·79	13·58	15·82	15·31	15·88

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	2,48,874	2,54,816	2,99,018	3,74,435	2,86,100
Municipal Rates and Taxes—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	2,52,150	2,58,370	2,79,792	2,82,061	3,16,573
„ „ animals and vehicles	60,717	61,537	61,638	63,733	69,038
„ „ professions and trades	11,546	12,721	16,980	15,269	13,356
Tolls (on roads and ferries)	69,059	68,253	68,391	63,764	70,608
Water rate	29,951	26,195	32,035	53,246	60,363
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	2,29,538	2,36,762	2,53,273	2,63,420	2,79,510
Other taxes	2,00,481	1,95,777	2,06,494	2,04,321	1,97,019
Total municipal rates and taxes	8,52,442	8,59,615	9,18,603	9,45,814	10,06,467
Realisations under special Acts—					
From pounds	33,711	31,985	32,633	32,868	36,619
„ hackney carriages	3,260	3,177	3,851	4,085	4,400
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	798	597	685	896	1,114
Total	37,769	35,759	37,169	37,849	42,133
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	14,976	12,985	14,184	14,079	19,338
Sale proceeds of lands and produce of lands, etc.	11,523	3,085	5,032	6,227	4,381
Conservancy receipts (other than taxes and rates)	13,283	9,918	8,954	10,685	16,778
Fees and revenue from educational institutions	12,739	12,538	13,495	14,025	13,822
„ „ „ „ medical institutions	408	461	363	1,004	2,155
„ „ „ „ markets and slaughter-houses	37,640	43,641	45,461	42,804	47,120
„ „ „ „ tramways	..	..	..	..	..
Other fees	14,533	13,251	14,022	15,190	17,468
Fines under municipal and other Acts	8,780	7,513	8,673	7,933	8,290
Interest of Investments—					
For general purposes	1,239	1,265	1,291	2,536	490
„ educational purposes	..	..	..	..	305
„ medical purposes	4,010	1,362	1,400	1,444	1,830
Premium on loans	..	..	..	..	..
Total	1,19,131	1,06,019	1,12,875	1,15,927	1,31,977
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	57,242	79,624	2,54,574	1,57,635	3,46,289
„ educational purposes	346	899	7,472	6,678	18,600
„ medical purposes	26,055	16,095	15,014	19,841	19,163
From Local Funds—					
For general purposes	1,134	3,200	1,200	1,860	4,092
„ educational purposes	..	886	..	..	..
„ medical purposes	18,523	21,380	28,531	34,547	25,468
From other sources—					
For general purposes	4,310	5,151	4,800	15,278	4,898
„ educational purposes	240	200	221	260	233
„ medical purposes	33,575	21,272	30,597	31,507	28,085
Total	1,41,425	1,48,707	3,42,409	2,67,606	4,46,828
Miscellaneous—					
Recoveries on account of services rendered to private individuals	14,472	9,978	24,056	18,288	11,782
Other items	13,979	15,348	30,796	35,311	38,532
Total	28,451	25,326	54,852	53,599	50,314
Total Income	11,80,218	11,75,426	14,65,908	14,20,795	16,77,719
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	884	..	..	700
Loans—					
From Government	22,270	79,000	1,12,000	77,500	2,00,000
Raised in the market from private individuals	..	..	..	..	
Realisations of sinking fund for repayment of loans	2,310	7,887	1,680	1,640	1,600
Advances—					
Permanent	1,830	1,950	1,595	1,610	695
Other	1,32,401	1,15,038	1,38,733	1,69,225	1,55,581
Deposits	11,608	41,613	23,757	25,343	34,532
Total	1,70,419	2,46,372	2,77,765	2,75,318	3,93,108
Total Receipts, excluding opening balance	13,50,637	14,21,798	17,43,673	16,96,113	20,70,827
Total Receipts, including opening balance	15,99,511	16,76,614	20,42,691	20,70,548	23,56,927
Incidence of taxation (municipal rates and taxes) per head of population	1·37	1·37	1·46	1·5	1·58
Incidence of income per head of population	1·89	1·37	2·33	2·25	2·64

No. 2—D

INCOME (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	7,58,552	9,29,584	10,48,618	13,20,546	15,80,011
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	31,930	15,652	12,005	17,759	15,543
II—Animals for slaughter	297	395	287	338	358
III—Fuel and articles for lighting and washing	5,139	2,565	1,209	2,022	1,611
IV—Building materials	1,445	1,987	1,779	1,761	1,646
V—Drugs, gums and spices	1,087	1,108	1,005	846	876
VI—Tobacco	411	461	358	262	545
VII—Cloth	5,672	5,583	4,322	4,143	4,825
VIII—Metals	1,436	1,507	1,379	1,281	1,510
Total	47,417	29,276	22,344	28,352	26,914
Tax on houses and lands	11,72,795	12,39,399	13,37,442	14,29,036	14,82,375
„ „ animals and vehicles	2,24,073	2,31,497	2,35,510	2,31,194	2,41,158
„ „ professions and trades	53,954	57,585	59,823	62,470	67,747
Tolls (on roads and ferries)	93,428	1,10,894	1,03,107	99,581	98,472
Water rate	2,98,646	3,11,987	3,65,656	4,06,896	4,13,624
Lighting rate	94,244	1,04,662	1,48,672	1,89,451	1,49,103
Conservancy (including scavenging and latrine rates)	7,08,870	7,47,886	8,02,987	8,22,688	8,46,779
Other taxes	4,08,979	4,06,825	3,91,524	3,70,353	3,80,732
Total municipal rates and taxes	31,92,406	32,40,011	34,67,065	36,40,021	37,06,904
Realisations under special Acts—					
From pounds	44,697	46,925	49,465	48,333	49,499
„ hackney carriages	9,130	9,862	10,845	10,786	11,099
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	35,336	32,428	31,730	34,566	30,777
Total	89,163	89,215	92,040	93,685	91,375
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	85,041	91,222	93,392	84,376	92,379
Sale proceeds of lands and produce of lands, etc.	17,698	18,463	12,891	19,981	14,193
Conservancy receipts (other than taxes and rates)	26,107	26,768	27,113	20,293	19,719
Fees and revenue from educational institutions	28,207	26,417	24,779	22,388	25,638
„ „ „ „ medical institutions	8,150	14,169	10,761	12,576	51,671
„ „ „ „ markets and slaughter-houses	92,219	99,161	1,11,350	1,08,805	1,13,399
„ „ „ „ tramways	278	658	125	321	125
Other fees	32,676	37,845	38,071	38,755	90,114
Fines under municipal and other Acts	45,456	40,401	40,515	40,201	39,003
Interest of Investments—					
For general purposes	9,403	18,680	13,514	8,255	12,128
„ educational purposes	1,935	2,435	3,182	2,716	2,716
„ medical purposes	8,976	10,596	9,837	11,382	11,307
Premium on loans	..	..	..	..	..
Total	3,56,146	3,86,815	3,85,530	3,70,049	4,72,392
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	1,01,918	79,698	2,55,546	4,77,805	4,40,024
„ educational purposes	7,024	13,353	7,623	6,954	10,946
„ medical purposes	98,404	1,09,399	92,801	48,479	60,227
From Local Funds—					
For general purposes	19,920	13,168	30,988	22,731	45,204
„ educational purposes	762	2,078	1,870	1,136	550
„ medical purposes	83,918	1,19,765	96,219	1,03,071	1,21,979
From other sources—					
For general purposes	30,068	40,470	22,966	1,11,550	2,10,798
„ educational purposes	1,776	1,757	3,016	3,043	2,409
„ medical purposes	77,300	87,781	98,162	1,19,790	1,44,307
Total	4,21,090	4,67,469	6,09,191	8,94,559	10,36,444
Miscellaneous—					
Recoveries on account of services rendered to private individuals	20,149	25,005	24,224	19,125	20,678
Other items	42,267	37,783	44,116	62,119	49,855
Total	62,416	62,788	68,340	81,244	70,533
Total Income	40,31,221	42,46,298	46,22,166	50,79,558	53,77,648
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	18,070	45,185	4,100	56,355	38,706
Loans—					
From Government	4,01,000	2,92,000	4,13,500	1,57,000	2,69,300
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	5,415	49,994	23,241	77,823	..
Advances—					
Permanent	2,419	575	1,134	2,740	1,035
Other	4,32,296	4,27,806	4,69,750	3,87,915	5,29,174
Deposits	76,707	2,00,318	2,13,789	2,91,196	2,87,040
Total	9,35,907	10,15,878	11,25,514	9,73,029	11,25,255
Total Receipts, excluding opening balance	49,67,128	53,62,176	57,47,680	60,52,587	65,02,903
Total Receipts, including opening balance	57,25,680	61,91,760	67,96,298	73,73,133	80,82,914
Incidence of taxation (municipal rates and taxes) per head of population	1·31	1·36	1·62	1·54	1·55
Incidence of income per head of population	1·71	1·79	1·95	2·14	2·25

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	26,49,353	22,02,730	13,54,034	22,65,058	24,00,966
Municipal Rates and Taxes—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	26,12,977	25,59,229	26,78,023	27,72,975	28,72,085
„ „ animals and vehicles	2,63,621	2,74,887	2,72,923	2,73,588	2,80,217
„ „ professions and trades	5,20,354	5,51,194	5,78,244	6,11,534	6,45,005
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	15,65,173	16,13,661	16,88,564	17,48,434	18,10,925
Lighting rate	5,22,595	5,38,785	5,63,794	5,83,784	6,04,649
Conservancy (including scavenging and latrine rates)	4,55,539	5,95,069	6,19,589	6,37,579	6,63,276
Other taxes	..	..	..	..	..
Total municipal rates and taxes	59,40,259	61,32,825	64,01,137	66,27,894	68,76,157
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	19,636	18,149	17,069	16,855	17,663
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	29,999	35,105	32,916	28,319	33,832
Total	49,635	53,254	49,985	45,174	51,495
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	65,567	78,582	84,732	62,464	59,823
Sale proceeds of lands and produce of lands, etc.	1,48,640	1,70,154	1,18,722	414,871	73,692
Conservancy receipts (other than taxes and rates)	3,202	3,837	3,244	3,361	4,028
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	3,905	2,491	1,531	6,653	2,109
„ „ „ „ markets and slaughter-houses	3,08,304	3,27,984	3,57,608	3,33,925	3,73,561
„ „ „ „ tramways	36,713	74,500	63,554	62,934	62,494
Other fees	28,226	29,824	44,533	38,239	56,657
Fines under municipal and other Acts	58,807	60,735	48,821	52,157	67,503
Interest of Investments—					
For general purposes	75,903	85,733	72,330	78,528	60,826
„ educational purposes	..	..	..	..	..
„ medical purposes	269	168	167	168	168
Premium on loans	4,285	..	..	..	..
Total	7,33,821	8,34,008	7,95,242	10,53,300	7,60,861
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	14,054	21,454	12,204	12,204	42,124
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	53,666	79,547	..
From Local Funds—					
For general purposes	3,000	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	12,476	16,999	2,24,538	10,405	74,535
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	29,530	38,453	2,90,408	1,02,156	1,16,659
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	2,96,874	3,09,911	3,80,864	3,99,277	5,15,409
Total	2,96,874	3,09,911	3,80,864	3,99,277	5,15,409
Total Income	70,50,119	73,68,451	79,17,636	82,27,801	83,20,581
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	15,00,000	12,81,400	26,18,600	20,00,000	60,00,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	415	1,065	..	..
Other	6,722	..	4,41,934	..	..
Deposits	32,885	1,10,065	..	11,168	70,855
Total	15,39,607	13,91,880	30,61,599	20,11,168	60,70,855
Total Receipts, excluding opening balance	85,89,726	87,60,331	1,09,79,235	1,02,38,969	1,43,91,436
Total Receipts, including opening balance	1,12,39,079	1,09,63,061	1,23,33,269	1,25,04,027	1,67,92,402
Incidence of taxation (municipal rates and taxes) per head of population	7·01	7·56	7·9	8·18	8·48
Incidence of income per head of population	8·32	8·43	9·77	10·15	10·26

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	21,20,577	22,62,811	28,13,934	20,86,309	21,58,705
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	17,92,231	17,94,576	19,13,756	17,67,551	18,32,318
II—Animals for slaughter	2,17,053	2,14,952	2,25,924	2,15,573	2,11,973
III—Fuel and articles for lighting and washing	1,69,449	1,57,373	1,70,897	1,59,091	1,71,951
IV—Building materials	2,77,749	2,65,769	3,00,391	2,46,391	2,73,743
V—Drugs, gums, and spices	1,96,068	2,14,751	2,20,555	2,11,268	2,32,657
VI—Tobacco	81,171	83,162	80,560	78,780	81,643
VII—Cloth	5,00,666	5,36,297	5,33,370	5,23,309	5,60,129
VIII—Metals	1,24,381	1,24,144	1,33,372	1,22,371	1,29,375
TOTAL	33,88,049	34,16,433	36,01,568	33,46,090	35,13,490
Tax on houses and lands	2,35,252	2,32,729	2,53,138	2,59,433	2,60,151
„ „ animals and vehicles	53,688	52,300	52,873	50,702	46,580
„ „ professions and trades	1,63,357	1,59,815	1,63,142	1,53,912	1,59,530
Tolls (on road and ferries)	1,38,771	1,40,315	1,33,752	1,25,955	1,28,401
Water rate	2,92,941	2,98,203	3,02,432	3,14,758	3,29,410
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	43,405	45,051	44,207	47,278	58,949
Other taxes	3,89,030	4,22,741	4,54,491	3,54,876	4,15,221
TOTAL MUNICIPAL RATES AND TAXES	47,04,493	47,67,587	50,10,603	46,53,004	49,11,732
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	63,904	66,594	74,609	66,943	69,844
„ hackney carriages	40,560	37,204	38,269	36,336	38,622
„ licenses for the sale of spirits and drugs	..	..	187	..	..
„ other sources	7,175	7,825	9,400	9,866	14,614
TOTAL	1,11,639	1,11,623	1,22,465	1,13,145	1,23,080
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	4,04,622	4,11,112	3,97,085	4,50,206	4,85,596
Sale proceeds of lands and produce of lands, etc.	49,156	1,11,557	87,402	2,16,804	1,28,952
Conservancy receipts (other than taxes and rates)	1,61,210	1,88,147	1,91,450	2,13,760	2,10,169
Fees and revenue from educational institutions	24,797	30,883	13,365	17,264	19,681
„ „ „ „ medical institutions	830	802	3,813	705	1,347
„ „ „ „ markets and slaughter-houses	1,56,125	1,48,142	1,53,857	1,63,915	1,70,281
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,99,963	2,20,395	2,59,499	2,47,055	2,89,577
Fines under municipal and other Acts	49,485	45,503	47,487	47,682	50,630
Interest of Investments—					
For general purposes	7,666	6,522	9,188	6,997	8,936
„ educational purposes	24	25	12	617	..
„ medical purposes	297	297	297	297	298
Premium on loans	..	..	..	..	..
TOTAL	10,57,175	11,63,385	11,63,455	13,65,302	13,65,467
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	1,55,353	4,19,536	89,548	1,93,455	2,72,643
„ educational purposes	2,636	3,188	2,208	242	10,816
„ medical purposes	900	1,182	20,069	1,686	1,180
From Local Funds—					
For general purposes	34,535	36,922	39,325	53,513	50,915
„ educational purposes	26,473	19,604	12,965	12,888	9,224
„ medical purposes	1,250	2,066	3,060	3,461	1,746
From other sources—					
For general purposes	12,602	4,521	11,397	8,079	6,516
„ educational purposes	..	..	..	300	..
„ medical purposes	..	..	244	..	1,351
TOTAL	2,33,749	4,87,019	1,78,816	2,73,624	3,54,391
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	31,911	15,184	34,857	37,818	25,694
Other items	2,40,893	88,034	96,862	1,15,662	1,42,582
TOTAL	2,72,804	1,03,218	1,31,719	1,53,480	1,68,276
TOTAL INCOME	63,79,860	66,32,832	66,07,058	65,58,555	69,22,946
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	55,165	46,488	..	36,529	9,981
Loans—					
From Government	7,20,750	11,10,500	4,78,000	8,95,250	7,04,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,201	1,701	1,686	7,558	7,096
Other	289	4,202	2,267	30,723	6,365
Deposits	16,084	1,37,995	47,230	1,13,123	1,08,708
TOTAL	7,93,489	13,00,886	5,29,183	10,83,183	8,36,150
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	71,73,349	79,33,718	71,36,241	76,41,738	77,59,096
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	92,93,926	1,01,96,529	99,50,175	97,28,047	99,17,801
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·51	1·33	1·61	1·5	1·58
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·05	2·17	2·12	2·12	2·23

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the **PANJAB**, *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	15,11,972	15,17,926	16,74,716	17,26,903	14,93,541
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	18,38,063	19,06,737	20,13,427	19,35,162	19,16,691
II—Animals for slaughter	1,62,736	1,53,472	1,62,906	1,50,246	1,80,551
III—Fuel and articles for lighting and washing	1,84,238	1,77,562	2,20,197	1,87,716	2,02,449
IV—Building materials	2,17,327	2,19,461	2,66,182	2,57,025	3,08,789
V—Drugs, gums, and spices	1,15,891	1,13,702	1,40,373	1,26,469	1,22,590
VI—Tobacco	78,267	85,108	76,275	70,794	66,837
VII—Cloth	4,38,882	4,42,831	5,06,047	4,45,178	5,43,766
VIII—Metals	1,54,671	1,47,509	1,92,078	1,74,846	2,27,584
TOTAL	31,90,245	32,48,330	35,80,668	33,55,624	35,78,937
Tax on houses and lands	2,30,121	2,76,425	2,84,470	3,10,912	3,19,178
„ „ animals and vehicles	38,925	41,813	49,546	58,307	54,674
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	24,666	14,574	12,750	8,724	8,808
Water rate	31,223	48,998	46,714	49,221	51,046
Lighting rate	...	...	..	..	..
Conservancy (including scavenging and latrine rates)	6,314	7,355	6,900	6,771	7,343
Other taxes	19,303	34,261	22,570	22,877	27,351
TOTAL MUNICIPAL RATES AND TAXES	35,40,797	36,71,756	40,03,618	38,12,436	40,47,337
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	26,808	26,795	29,289	28,312	27,625
„ hackney carriages	10,874	11,459	12,838	12,759	14,787
„ licenses for the sale of spirits and drugs	...	...	..	18	..
„ other sources	1,291	1,963	1,992	1,035	844
TOTAL	38,973	40,217	44,119	42,124	43,256
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	2,33,203	2,39,034	2,53,392	2,78,871	3,03,810
Sale proceeds of lands and produce of lands, etc.	2,12,813	2,05,330	1,45,934	2,82,188	1,67,720
Conservancy receipts (other than taxes and rates)	1,53,602	1,57,768	1,57,556	1,52,067	1,48,368
Fees and revenue from educational institutions	1,03,913	1,09,410	1,11,922	1,05,190	1,12,043
„ „ „ „ medical institutions	8,505	12,601	14,532	18,545	17,739
„ „ „ „ markets and slaughter-houses	67,914	78,740	77,880	86,920	90,177
„ „ „ „ tramways	...	...	..	..	..
Other fees	13,651	14,605	16,973	1,87,444	1,97,746
Fines under municipal and other Acts	25,043	30,362	28,305	27,204	26,295
Interest of Investments—					
For general purposes	12,753	6,418	3,929	12,530	4,724
„ educational purposes	2,185	910	909	910	910
„ medical purposes	2,010	2,215	2,269	2,129	2,136
Premium on loans	516	..	..	..	..
TOTAL	8,36,108	8,57,393	8,13,601	11,53,098	10,71,668
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	28,334	1,48,434	60,225	1,33,739	99,483
„ educational purposes	16,692	20,909	19,421	25,565	47,904
„ medical purposes	19,215	17,995	10,231	29,945	10,551
From Local Funds—					
For general purposes	14,971	22,535	5,096	10,144	3,208
„ educational purposes	31,233	37,368	39,708	30,670	28,472
„ medical purposes	76,771	88,321	78,162	75,828	80,225
From other sources—					
For general purposes	1,723	91,612	2,628	8,797	2,969
„ educational purposes	616	4,206	3,273	238	3,631
„ medical purposes	37,936	4,450	10,924	7,851	6,323
TOTAL	2,27,491	4,38,830	2,29,668	3,22,777	2,82,766
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	7,691	13,282	30,433	21,923	59,168
Other items	2,96,738	3,89,691	3,94,800	2,05,598	3,38,438
TOTAL	3,04,429	4,02,973	4,25,233	2,27,521	3,97,606
TOTAL INCOME	49,47,798	54,08,169	55,16,239	55,57,956	58,42,633
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	54,071	1,79,027	1,50,000	73,000	3,000
Loans—					
From Government	1,33,645	11,733	9,125	(a)—5,833	116
Raised in the market from private individuals	2,30,000	1,80,000	3,00,000	..	...
Realisations of sinking fund for repayment of loans	...	...	..	..	...
Advances—					
Permanent	570	1,800	4,581	2,618	8,147
Other	27,821	21,904	19,617	45,441	35,136
Deposits	10,207	68,893	76,468	27,620	98,780
TOTAL	4,56,314	4,63,357	5,59,791	1,42,846	1,47,179
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	54,04,112	58,71,526	60,76,030	57,00,802	59,89,812
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	69,46,084	73,89,452	77,50,746	74,27,705	74,83,353
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·7	1·75	1·92	1·98	2·18
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·37	2·61	2·65	2·89	3·11

(a) This represents write-back of an erroneous debit to the Simla Muni cipality in the Accountant General's accounts for 1907-08

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	1,63,223	1,66,187	1,58,160	2,12,837	2,45,865
MUNICIPAL RATES AND TAXES—					
Octroi					
Class I—Articles of food or drink for men or animals	1,98,195	1,94,307	1,96,693	2,08,120	1,87,233
II—Animals for slaughter	7,654	7,718	8,272	8,378	8,703
III—Fuel and articles for lighting and washing	18,426	17,920	21,686	22,833	21,151
IV—Building materials	17,495	19,535	22,033	20,939	22,317
V—Drugs, gums, and spices	12,312	11,953	13,757	11,699	10,713
VI—Tobacco	7,463	8,402	7,286	6,635	6,955
VII—Cloth	99,805	87,382	92,388	91,126	90,587
VIII—Metals	14,284	13,830	15,458	16,738	16,667
TOTAL	3,75,634	3,61,327	3,77,923	3,87,500	3,66,224
Tax on houses and lands	80	1,329	1,615	1,584	1,864
„ „ animals and vehicles	3,144	3,982	4,284	296	456
„ „ professions and trades	...	...	...	..	...
Tolls (on roads and ferries)	...	...	...	..	...
Water rate	5,394	10,406	4,770	5,052	5,283
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	418	374	298	640	844
Other rates	36	11	22	24	16
TOTAL MUNICIPAL RATES AND TAXES	3,84,706	3,77,429	3,88,912	3,95,096	3,74,687
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	520	471	589	583	516
„ hackney carriages	969	1,743	997	1,281	1,408
„ licenses for the sale of spirits and drugs	1,440	...	...	..	..
„ other sources	..	..	..	..	..
TOTAL	2,929	2,214	1,586	1,864	1,924
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	63,713	70,538	74,230	78,101	82,580
Sale proceeds of lands and produce of lands, etc.	17,993	8,003	13,303	8,149	8,241
Conservancy receipts (other than taxes and rates)	21,549	20,946	21,197	17,274	22,257
Fees and revenue from educational institutions	16,570	15,920	14,969	14,616	10,330
„ „ „ „ medical institutions	330	955	333	252	303
„ „ „ „ markets and slaughter-houses	14,062	15,987	16,605	18,150	14,430
„ „ „ „ tramways	...	...	...	..	...
Other fees	149	1,757	2,101	2,078	1,857
Fines under municipal and other Acts	2,214	2,458	2,766	2,283	2,534
Interest of Investments—					
For general purposes	1,047	1,048	1,011	1,242	1,961
„ educational purposes	325	147	194	49	..
„ medical purposes	105	104	105	105	129
Premium on loans	..	..	..	..	..
TOTAL	1,38,057	1,37,863	1,46,814	1,42,299	1,50,622
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	...	...	...	...	9,316
„ educational purposes	4,959	3,570	3,480	3,060	8,643
„ medical purposes	...	...	...	35,000	50,000
From Local Funds—					
For general purposes	...	60	60	60	1,134
„ educational purposes	900	1,200	300	300	300
„ medical purposes	1,060	...	710	1,343	1,792
From other sources—					
For general purposes	..	48	85	...	8,443
„ educational purposes	140	621	172	...	..
„ medical purposes	112	481	835	181	82
TOTAL	7,171	5,980	5,642	39,944	79,710
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	...	...	..	297
Other items	9,217	2,513	4,339	8,543	8,451
TOTAL	9,217	2,513	4,339	8,543	8,748
TOTAL INCOME	5,42,080	5,25,999	5,47,293	5,87,746	6,15,691
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	1,680	900	15,294	400	3,121
Loans—					
From Government	...	...	...	...	...
Raised in the market from private individuals	..	...	...	..	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	...	...	...	..	300
Other	210	6	50	...	200
Deposits	300	893	2,381	5,351	22,717
TOTAL	2,190	1,799	17,725	5,751	26,338
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	5,44,270	5,27,798	5,65,018	5,93,497	6,42,029
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	7,07,493	6,93,985	7,23,178	8,06,334	8,87,894
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·34	2·29	2·36	2·47	2·41
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·29	3·19	3·32	3·68	3·96

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	24,54,812	26,87,302	31,16,004	37,66,800	39,46,838
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	19,81,471	13,43,094	11,09,567	12,20,250	13,94,174
II—Animals for slaughter	8,744	8,603	7,737	8,015	5,059
III—Fuel and articles for lighting and washing	2,24,360	1,60,485	1,91,336	1,85,113	2,14,972
IV—Building materials	1,27,647	1,07,483	1,29,926	1,41,033	1,39,132
V—Drugs, gums, and spices	75,324	55,500	69,039	69,987	74,955
VI—Tobacco	76,893	48,896	49,295	52,307	53,901
VII—Cloth	6,17,453	2,68,235	3,18,607	2,78,865	3,31,581
VIII—Metals	72,845	2,03,417	2,45,144	1,81,072	2,21,243
TOTAL	31,84,737	21,95,713	21,20,651	21,36,642	24,35,032
Tax on houses and lands	7,35,495	7,24,989	7,44,752	7,72,107	7,52,860
,, ,, animals and vehicles	1,26,722	1,41,873	1,45,853	1,44,809	1,62,232
,, ,, professions and trades	15,668	14,691	15,943	16,198	16,510
Tolls (on roads and ferries)	2,77,584	2,64,145	2,81,520	2,82,904	2,86,908
Water rate	5,71,108	6,00,497	6,97,775	7,04,439	7,28,584
Lighting rate	147	130	128	210	216
Conservancy (including scavenging and latrine rates)	3,42,375	3,29,937	3,47,797	3,70,089	3,75,431
Other rates	1,26,753	1,60,587	1,60,540	1,83,619	2,43,596
TOTAL MUNICIPAL RATES AND TAXES	53,80,589	44,32,562	45,14,969	46,11,017	50,01,369
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	27,828	26,812	27,286	26,796	29,585
,, hackney carriages	2,182	2,027	1,820	3,094	1,816
,, licenses for the sale of spirits and drugs	640	497	434	440	1,245
,, other sources	3,131	2,187	2,593	4,902	1,914
TOTAL	33,781	31,523	32,133	35,232	34,560
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,13,065	1,10,618	1,27,187	1,41,291	1,43,781
Sale proceeds of lands and produce of lands, etc.	1,85,809	2,65,439	5,17,164	5,89,801	9,37,630
Conservancy receipts (other than taxes and rates)	95,057	1,00,192	1,04,639	81,763	73,144
Fees and revenue from educational institutions	1,24,684	1,26,343	1,30,710	1,35,004	1,41,143
,, ,, ,, ,, medical institutions	10,646	11,519	9,978	10,198	11,782
,, ,, ,, ,, markets and slaughter-houses	2,70,059	2,85,258	3,01,499	3,15,195	3,29,444
,, ,, ,, ,, tramways	1,704	3,408	3,539	3,454	3,462
Other fees	62,274	68,676	79,077	59,292	75,912
Fines under municipal and other Acts	21,686	23,866	24,581	24,974	19,673
Interest of Investments—					
For general purposes	41,913	49,609	63,661	92,134	1,02,489
,, educational purposes	1,571	889	1,345	2,439	820
,, medical purposes	6,668	6,616	6,442	5,343	6,292
Premium on loans	1,560	...	108	874	8
TOTAL	9,36,696	10,52,433	13,69,930	14,61,762	18,45,580
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	49,021	10,016	16,602	3,04,780	4,63,963
,, educational purposes	3,37,718	3,23,750	3,40,159	3,30,214	3,69,506
,, medical purposes	27,449	29,832	31,660	80,810	34,428
From Local Funds—					
For general purposes	22,127	33,625	26,851	21,169	74,333
,, educational purposes	57,709	58,456	59,050	57,246	58,497
,, medical purposes	43,104	50,404	53,313	53,227	42,786
From other sources—					
For general purposes	7,009	28,752	9,757	9,425	27,308
,, educational purposes	14,122	10,689	19,166	15,686	5,278
,, medical purposes	11,197	6,187	8,117	11,397	10,462
TOTAL	5,69,456	5,51,711	5,64,675	8,83,954	10,86,561
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	19,130	24,516	22,897	24,001	22,475
Other items	58,825	63,966	74,094	1,05,085	84,276
TOTAL	77,955	88,482	96,991	1,29,086	1,06,751
TOTAL INCOME	69,98,477	61,56,711	65,78,698	71,21,051	80,74,821
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,56,439	2,13,490	2,75,858	2,81,416	3,78,290
Loans—					
From Government	80,000	93,500	20,000	500	1,11,000
Raised in the market from private individuals	4,68,250	46,500	3,06,504	1,10,500	...
Realisations of sinking fund for repayment of loans	4,624	1,57,309	1,07,300	71,564	77,222
Advances—					
Permanent	5,600	3,375	5,211	7,361	5,602
Other	68,888	67,762	1,15,946	62,876	1,06,264
Deposits	3,59,862	3,93,842	5,82,919	4,96,344	4,49,903
TOTAL	12,43,663	9,75,778	14,[illegible]738	10,30,561	11,28,281
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	82,42,140	71,32,489	79,92,436	81,51,612	92,03,102
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,06,96,952	98,19,791	1,11,08,440	1,19,18,412	1,31,49,940
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·77	1·88	1·92	1·96	2·12
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·45	2·61	2·8	3·03	3·43

No. 2—J

INCOME (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	1,08,039	99,334	2,12,739	2,05,723	10,85,659
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	9,67,241	11,20,894	12,37,841	11,31,350	12,48,898
II—Animals for slaughter	1,53,383	1,62,148	1,63,897	1,70,023	1,71,834
III—Fuel and articles for lighting and washing	36,408	36,169	13	...	...
IV—Building materials	1,64,802	1,77,012	1,52,349	1,64,970	1,74,593
V—Drugs, gums, and spices	...	...	..	...	...
VI—Tobacco	2,72,779	2,65,827	2,80,355	2,78,890	28,11,614
VII—*Cloth*	...	...	..	...	...
VIII—Metals	...	..	...	...	...
Total	15,94,613	17,62,050	18,34,455	17,45,233	18,75,939
Tax on houses and lands	28,73,834	30,86,975	31,13,846	32,94,871	39,69,083
„ „ animals and vehicles	4,29,276	4,21,949	4,06,925	4,57,290	4,81,487
„ „ professions and trades	80,724	84,862	89,132	88,804	91,184
Tolls (on roads and ferries)	19,067	20,800	22,967	22,567	20,067
Water rate	18,54,870	19,35,685	19,46,225	20,01,556	20,08,709
Lighting rate (*a*)	...	..	..	...	...
Conservancy (including scavenging and latrine rates)	9,32,655	9,91,362	10,46,874	11,19,222	11,92,346
Other taxes	...	...	..	...	..
Total municipal rates and taxes	76,85,039	83,03,683	84,60,424	87,29,543	96,38,815
Realisations under special Acts—					
From pounds	...	...	..	...	...
„ hackney carriages	18,200	18,359	17,152	19,949	1,316
„ licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
„ other sources	...	..	..	10,525	5,254
Total	1,61,950	1,62,109	1,60,902	1,74,224	1,50,320
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,19,700	1,20,288	1,23,465	73,634	92,635
Sale proceeds of lands and produce of lands, etc.	34,841	52,385	53,311	2,20,256	55,269
Conservancy receipts (other than taxes and rates)	4,472	5,143	3,038	5,512	5,930
Fees and revenue from educational institutions	...	...	...	..	...
„ „ „ „ medical institutions	..	..	..	...	...
„ „ „ „ markets and slaughter-houses	2,97,275	2,95,024	3,11,883	3,03,593	2,93,963
„ „ „ „ tramways	61,710	50,054	51,844	54,335	54,449
Other fees	922	813	749	930	1,015
Fines under municipal and other Acts	11,250	12,024	11,046	11,237	11,697
Interest of Investments—					
For general purposes	4,49,381	1,91,577	1,90,378	1,75,219	2,18,252
„ educational purposes	...	..	..	..	..
„ medical purposes	..	..	...	...	..
Premium on loans	40,398	..	...	...	...
Total	10,19,949	7,27,308	7,45,714	8,44,716	7,33,210
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	...	...	...	...	...
„ educational purposes	...	..	...	...	...
„ medical purposes	...	...	...	..	...
From Local Funds—					
For general purposes	...	...	...	..	...
„ educational purposes	...	...	...	...	...
„ medical purposes	...	..	...	...	...
From other sources—					
For general purposes	...	..	...	..	..
„ educational purposes	...	...	...	...	...
„ medical purposes	...	..	...	...	..
Total	...	..	...	..	...
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	...	..	...
Other items	1,25,601	1,71,188	2,08,666	1,95,157	3,19,676
Total	1,25,601	1,71,188	2,08,666	1,95,157	3,19,676
Total Income	90,92,539	93,64,288	95,75,706	99,43,640	1,08,42,021
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	99,89,151	62,53,766	59,07,648	82,85,796	84,65,448
Loans—					
From Government	..	...	...	..	...
Raised in the market from private individuals	12,00,000	..	12,75,000	13,50,000	30,00,000
Realisations of sinking fund for repayment of loans	...	2,84,213	3,13,618	3,42,407	3,71,843
Advances—					
Permanent	..	1,987	2,095	665	100
Other	25,46,528	19,59,622	20,58,385	26,91,832	19,68,011
Deposits	1,68,63,312	1,42,15,587	1,52,99,275	1,70,56,003	2,38,54,444
Total	3,05,98,991	2,27,15,175	2,48,56,021	2,97,26,703	3,76,59,846
Total Receipts, excluding opening balance	3,96,91,530	3,20,79,463	3,44,31,727	3,96,70,343	4,85,01,867
Total Receipts, including opening balance	3,07,99,569	3,21,78,797	3,46,44,466	3,98,76,066	4,95,87,526
Incidence of taxation (municipal rates and taxes) per head of population	10·03	10·69	8·65	11·25	9·86
Incidence of income per head of population	11·72	12·86	9·79	8·92	11·09

(*a*) Included in tax on houses and lands

No. 2—K

INCOME (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR**, *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	7,29,096	8,26,678	10,76,739	7,55,216	7,74,832
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	3,60,372	3,52,442	3,65,915	3,85,190	3,77,180
II—Animals for slaughter	26,056	27,756	28,362	30,467	29,251
III—Fuel and articles for lighting and washing	73,103	65,656	72,263	67,674	73,281
IV—Building materials	50,423	53,564	63,219	56,081	53,451
V—Drugs, gums, and spices	67,202	80,578	75,197	82,644	75,748
VI—Tobacco	17,183	20,633	21,700	23,813	20,078
VII—Cloth	1,51,975	1,54,933	1,46,624	1,16,300	1,35,161
VIII—Metals	33,176	34,975	36,134	30,233	32,936
TOTAL	(a)7,79,974	(b)7,91,774	8,10,852	(c)7,94,091	(d)7,98,852
Tax on houses and lands	67,043	75,451	76,454	80,126	86,637
„ „ animals and vehicles	46,968	46,831	47,172	43,700	46,733
„ „ professions and trades	57,879	52,294	54,028	50,648	53,838
Tolls (on roads and ferries)	27,900	27,324	28,063	36,118	41,275
Water rate	1,38,497	1,54,167	1,64,909	1,80,920	1,71,331
Lighting rate	...	...	...	...	...
Conservancy (including scavenging and latrine rates)	1,45,903	1,51,176	1,76,918	1,90,549	1,85,896
Other taxes	60,443	56,100	72,754	79,208	99,865
TOTAL MUNICIPAL RATES AND TAXES	13,24,607	13,55,117	14,31,150	14,55,360	14,84,427
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	57,836	65,991	73,229	65,294	64,777
„ hackney carriages	3,661	4,271	5,810	5,317	5,495
„ licenses for the sale of spirits and drugs	...	...	...	...	...
„ other sources	22,351	13,058	12,812	6,245	7,738
TOTAL	83,848	83,320	91,851	76,856	78,010
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	87,012	80,240	74,156	74,640	77,133
Sale proceeds of lands and produce of lands, etc.	31,582	41,505	50,132	68,340	61,860
Conservancy receipts (other than taxes and rates)	21,391	23,330	21,247	20,790	24,000
Fees and revenue from educational institutions	34,943	30,835	26,800	26,861	28,689
„ „ „ „ medical institutions	378	326	311	...	...
„ „ „ „ markets and slaughter-houses	1,05,009	1,20,113	1,15,051	1,02,137	1,01,609
„ „ „ „ tramways	...	...	...	...	...
Other fees	43,189	39,334	33,354	33,011	36,539
Fines under municipal and other Acts	12,585	11,076	11,486	10,252	9,314
Interest of Investments—					
For general purposes	1,822	1,822	3,251	3,155	2,903
„ educational purposes	182	181	182	182	192
„ medical purposes	105	...	...	...	...
Premium on loans	...	104	...	...	...
TOTAL	3,38,198	3,48,866	3,35,970	3,39,368	3,42,238
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	33,753	81,221	21,599	1,00,210	3,15,303
„ educational purposes	55,801	41,778	45,193	58,154	60,713
„ medical purposes	...	2,200	4,069	21,350	13,420
From Local Funds—					
For general purposes	6,465	15,386	23,932	7,578	7,087
„ educational purposes	2,848	1,563	70	4,543	2,043
„ medical purposes	...	240	...	...	259
From other sources—					
For general purposes	9,082	8,145	13,842	6,883	16,920
„ educational purposes	22,470	12,638	6,628	4,045	5,437
„ medical purposes	259	...	...	...	344
TOTAL	1,30,678	1,63,171	1,15,333	2,02,763	4,21,526
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	1,424	2,228	2,214	2,908	3,360
Other items	89,161	97,673	1,04,723	85,980	1,01,121
TOTAL	90,585	99,901	1,06,937	88,888	1,04,481
TOTAL INCOME	19,67,916	20,50,375	20,81,241	21,63,235	24,30,682
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	...	...	9,622	13,000	...
Loans—					
From Government	...	2,50,000	1,50,000	2,05,000	4,96,500
Raised in the market from private individuals	8,500	...	...	...	...
Realisations of sinking fund for repayment of loans	...	...	...	...	...
Advances—					
Permanent	695	168	1,911	279	544
Other	94,909	1,78,759	1,52,981	1,66,361	1,01,777
Deposits	81,906	66,538	77,332	1,45,665	84,932
TOTAL	1,86,010	4,95,465	3,91,846	5,03,305	6,83,753
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	21,53,926	25,45,840	24,73,087	26,93,540	31,14,435
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	28,83,022	33,72,518	35,49,826	34,48,756	38,89,267
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·5	1·53	1·59	1·65	1·69
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·23	2·32	2·48	2·46	2·76

(a) Includes R484 on account of octroi received from cantonment fund
(b) Includes R499 the details of which are not available
(c) Includes R644 the details of which are not available
(d) Includes R694 on account of octroi received from Cantonment fund

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	12,43,784	14,92,383	15,30,757	15,02,766	15,68,226
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	10,07,207	10,62,108	10,71,221	11,01,379	11,83,897
„ „ animals and vehicles	2,48,942	2,56,963	2,68,233	2,68,828	2,73,381
„ „ professions and trade	2,19,058	2,22,347	2,22,763	2,27,983	2,34,024
Tolls (on roads and ferries)	4,35,322	4,63,739	4,60,961	4,81,358	4,90,334
Water rate	2,13,151	2,55,429	3,29,828	3,66,151	3,88,414
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	6,349	8,664	9,432	11,332	11,911
TOTAL MUNICIPAL RATES AND TAXES	21,30,029	22,69,250	23,62,438	24,57,031	25,81,961
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	614	569	644	1,319	582
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	13,047	16,358	14,408	11,486	20,888
TOTAL	13,661	16,927	15,052	12,805	21,470
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	43,398	45,579	48,825	50,496	53,276
Sale proceeds of lands and produce of lands, etc.	41,093	41,006	60,316	45,272	73,338
Conservancy receipts (other than taxes and rates)	47,572	51,751	58,863	61,090	81,790
Fees and revenue from educational institutions	1,46,424	1,47,588	1,59,000	1,53,319	1,58,889
„ „ „ „ medical institutions	13,580	12,760	12,381	12,085	11,917
„ „ „ „ markets and slaughter-houses	2,59,632	2,67,529	2,76,457	2,82,477	2,92,984
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,13,667	1,28,828	1,34,412	1,33,530	1,40,572
Fines under municipal and other Acts	10,064	21,238	9,606	6,172	5,471
Interest of Investments—					
For general purposes	2,271	2,071	3,506	5,189	6,653
„ educational purposes	750	1,201	753	928	845
„ medical purposes	8,433	8,549	9,411	8,937	9,650
Premium on loans	..	..	..	..	..
TOTAL	6,86,884	7,28,100	7,73,530	7,59,495	8,35,385
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	1,37,833	81,193	95,525	2,70,625	4,39,124
„ educational purposes	36,826	46,156	87,021	92,023	33,678
„ medical purposes	54,917	4,466	31,705	8,810	16,752
From Local Funds—					
For general purposes	8,983	8,414	4,931	12,579	13,100
„ educational purposes	..	..	..	168	98
„ medical purposes	1,04,656	1,08,436	1,03,282	1,11,131	1,21,383
From other sources—					
For general purposes	36,513	25,956	12,598	15,091	15,986
„ educational purposes	158	267	5,959	229	205
„ medical purposes	6,682	8,528	3,491	5,866	9,432
TOTAL	3,86,568	2,83,416	3,44,512	5,16,522	6,49,758
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	1,93,574	1,93,217	1,90,116	1,90,690	1,99,727
Other items	21,915	38,638	39,030	32,902	30,358
TOTAL	2,15,489	2,31,855	2,29,146	2,23,592	2,30,085
TOTAL INCOME	34,32,631	35,29,548	37,24,678	39,69,445	43,18,659
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,300	..	957	18,157	13,730
Loans—					
From Government	2,60,700	2,61,760	1,00,650	1,26,850	4,40,000
Raised in the market from private individuals	..	3,000	7,000	..	..
Realisations of sinking fund for repayment of loans	3,568	4,160	4,997	4,983	6,196
Advances—					
Permanent	648	1,437	1,004	970	1,121
Other	1,35,130	1,04,742	2,12,774	2,69,438	2,20,992
Deposits	2,93,266	2,52,376	2,68,632	3,08,574	3,10,373
TOTAL	6,95,612	6,27,475	5,96,014	7,28,972	9,92,412
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	41,28,243	41,57,023	43,20,692	46,98,417	53,11,051
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	53,72,027	56,49,406	58,51,449	62,01,183	68,79,297
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·11	1·18	1·23	1·28	1·34
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·79	1·84	1·94	2·06	2·24

No. 2—M

INCOME (in rupees) of the MUNICIPALITY of the **CITY of MADRAS,** *in the official years 1905-06 to 1909-10*

Heads of Income	1905-06	1906-07	1907-08	1908-09	1909-10
Opening Balance	13,76,199	15,50,727	19,67,692	27,27,825	32,55,772
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	6,27,632	6,32,209	6,26,964	7,13,767	7,08,585
„ „ animals and vehicles	1,19,108	89,190	93,739	97,345	97,788
„ „ professions and trades	88,705	94,682	1,13,693	1,45,584	1,49,385
Tolls (on roads and ferries)	35,114	38,115	44,347	39,942	43,468
Lighting rate	2,50,740	3,67,151	4,04,442	4,62,083	4,62,444
Water rate	78,483	78,999	78,326	89,344	88,604
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	30,239	30,159	30,428	30,548
Total municipal rates and taxes	11,99,782	13,30,585	13,91,670	15,78,493	15,80,822
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	..	..	..	..	..
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	31,328	29,797	34,595	38,294	39,942
Sale proceeds of lands and produce of lands, etc.	69,035	37,661	50,409	54,312	27,831
Conservancy receipts (other than taxes and rates)	10,571	18,111	17,978	18,936	21,436
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	49	115	240	..	238
„ „ „ „ markets and slaughter-houses	37,456	43,340	60,045	57,381	59,476
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,20,528	2,25,333	2,95,146	2,63,837	2,90,516
Fines under municipal and other Acts	5,054	2,619	2,778	2,420	3,667
Interest of Investments—					
For general purposes	..	..	..	..	5,250
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	1,127	3,382
Premium on loans	..	..	..	..	..
Total	3,74,021	3,56,976	4,61,191	4,36,307	4,48,738
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	3,65,510	3,32,050	5,32,050	47,050	3,32,050
„ educational purposes	..	21,950	21,620	29,050	..
„ medical purposes	..	..	..	..	50
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	3,65,510	3,54,000	5,53,670	76,100	3,32,100
Miscellaneous—					
Recoveries on account of services rendered to private individuals	16,997	14,700	11,331	10,901	10,915
Other items	86,787	1,18,586	1,46,020	1,41,328	1,74,322
Total	1,03,784	1,33,286	1,57,351	1,52,229	1,85,237
Total Income	20,43,097	21,74,847	25,63,882	22,43,129	25,46,897
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	7,00,000	..	..	4,00,000	4,00,000
Raised in the market from private individuals	50,000	1,00,000	..	..	5,25,000
Realisations of sinking fund for repayment of loans	63,083	69,495	74,084	77,950	80,951
Advances—					
Permanent	..	495	..	115	200
Other	5,954	15,406	9,054	17,562	37,533
Deposits	5,08,640	5,14,390	4,48,319	6,32,254	11,45,725
Total	13,27,677	6,99,786	5,31,457	11,27,881	21,89,409
Total Receipts, excluding opening balance	33,70,774	28,74,633	30,95,339	33,71,010	47,36,306
Total Receipts, including opening balance	47,46,973	44,25,360	50,63,031	60,98,835	79,92,078
Incidence of taxation (municipal rates and taxes) per head of population	2·36	2·61	2·73	3·09	3·12
Incidence of income per head of population	4·01	4·27	5·03	4·44	5

MUNICIPALITIES

No. 2—N

INCOME (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1905-06 to 1909-10*

HEADS OF INCOME	1905-06	1906-07	1907-08	1908-09	1909-10
OPENING BALANCE	12,577	11,182	15,424	24,652	13,541
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	8,736	9,224	9,718	9,531	9,624
„ „ animals and vehicles	812	789	792	773	756
„ „ professions and trades	3,602	3,931	4,130	4,009	4,148
Tolls (on roads and ferries)	1,370	1,270	1,030	1,293	1,009
Water rate	..	..	774	704	1,608
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	14,520	15,214	16,444	16,310	17,145
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,120	2,151	2,511	2,726	2,138
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
TOTAL	2,120	2,151	2,511	2,726	2,138
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	..	..	..	..	..
Sale proceeds of lands and produce of lands, etc.	..	..	1,457	3,372	521
Conservancy receipts (other than taxes and rates)	..	..	..	..	..
Fees and revenue from educational institutions	295	238	242	192	164
„ „ „ „ medical institutions	244	248	553	116	..
„ „ „ „ markets and slaughter-houses	3,102	3,305	3,089	4,785	6,012
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,358	1,576	572	422	328
Fines under municipal and other Acts	238	405	108	128	246
Interest of Investments—					
For general purposes	61	61	61	62	61
„ educational purposes	..	..	..	..	..
„ medical purposes	210	210	210	..	..
Premium on loans	..	..	..	..	..
TOTAL	5,508	6,043	6,364	9,077	7,332
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	1,440	1,440	1,080	1,440	1,440
„ medical purposes	3,360	3,360	2,520	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	500	500	544	..	..
From other sources—					
For general purposes	..	..	500	3,500	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	5,300	5,300	4,644	4,940	1,440
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	23	..
Other items	..	..	..	..	..
TOTAL	..	..	..	23	..
TOTAL INCOME	27,448	28,708	29,963	33,076	28,055
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	22	..	..
Loans—					
From Government	..	..	15,000	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	..	..	..	..
Deposits	..	..	..	..	..
TOTAL	..	..	15,022	..	..
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	27,448	28,708	44,985	33,076	28 055
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	40,025	39,890	60,409	57,728	41,596
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	·95	·99	1·03	1·09	1·12
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·8	1·88	2·95	2·16	1·84

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1905-06 to 1909-10

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	24,49,899	25,71,664	25,36,130	25,15,485	25,92,583
Collection of taxes	23,37,898	24,62,389	26,97,240	26,73,093	25,96,979
Collection of tolls on roads and ferries	49,608	53,198	62,745	60,926	51,361
Survey of land	1,56,478	1,26,173	1,59,285	1,06,166	1,23,173
Refunds	13,96,361	2,11,853	1,36,997	1,35,122	1,58,060
Pensions and gratuities	2,87,825	2,55,406	2,74,109	3,96,388	3,18,418
TOTAL	66,78,069	56,80,683	58,66,506	58,87,180	58,40,574
PUBLIC SAFETY—					
Fire	3,55,519	3,97,372	4,66,130	5,10,481	5,21,891
Lighting	22,32,207	23,06,982	24,93,847	28,30,399	30,55,544
Police	13,72,830	12,50,662	8,21,891	6,99,288	6,75,310
Rewards for the destruction of wild animals and snakes	9,749	10,419	10,081	10,156	11,497
TOTAL	39,70,305	39,65,435	37,91,949	40,50,324	43,99,754
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	19,80,961	26,36,764	31,57,848	29,31,642	51,94,060
Establishment, repairs, etc.	28,03,520	31,07,174	33,82,929	34,58,427	34,58,131
Drainage—					
Capital outlay	43,98,259	29,58,611	20,41,010	23,84,825	35,64,255
Establishment, repairs, etc.	13,49,734	14,21,915	16,78,892	17,38,297	16,90,042
Conservancy	1,11,38,696	1,11,85,940	1,18,64,526	1,31,39,339	1,23,12,279
Hospitals and dispensaries	30,78,303	28,92,609	36,58,766	38,56,251	38,75,355
Plague charges	3,99,792	15,34,152	14,76,396	10,98,421	11,58,185
Vaccination	2,32,159	2,05,487	2,29,155	2,75,835	2,44,857
Markets and slaughter-houses	10,35,575	10,53,440	14,17,241	14,06,364	17,45,818
Pounds	83,185	98,779	90,814	1,03,602	89,521
Dâk bungalows and serais	57,428	73,311	91,671	78,084	67,951
Arboriculture, gardens, etc.	5,98,946	4,91,785	6,42,248	7,16,367	5,71,065
Veterinary charges	56,588	73,773	75,353	74,479	83,637
Registration of births and deaths	1,94,938	1,81,588	1,87,266	1,73,574	1,80,701
Public Works—					
Establishment	8,69,352	9,50,267	10,64,235	11,79,064	12,77,632
Buildings	9,79,416	7,58,594	10,21,128	13,05,632	12,68,983
Roads	55,36,455	55,81,624	59,07,590	62,12,955	68,37,930
Stores	87,245	95,200	1,18,606	1,09,937	82,416
Miscellaneous works	11,312	1,002	749	1,03,454	2,33,120
TOTAL PUBLIC HEALTH AND CONVENIENCE	3,48,01,864	3,53,02,015	3,81,06,423	4,03,46,609	4,39,35,938
PUBLIC INSTRUCTION—					
Schools and colleges	22,20,180	22,64,629	24,42,764	25,78,825	26,97,549
Contributions	7,32,596	8,13,589	9,10,005	9,73,326	8,25,641
Libraries, museums, menageries, etc.	1,02,721	1,22,218	2,33,911	1,37,804	1,17,120
TOTAL	30,55,497	32,00,436	35,86,680	36,89,955	36,40,310
CONTRIBUTIONS FOR GENERAL PURPOSES	7,87,584	9,12,695	9,91,673	10,77,608	14,25,573
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	7,68,985	2,26,585	7,00,475	7,69,548	7,75,893
Interest due on account of year of report	50,33,956	57,82,079	54,51,519	55,07,992	56,45,990
Discount	5,409	20,219	1,35,430	2,05,251	3,39,569
Actual cost of works done for private individuals	1,26,118	94,284	1,08,345	1,13,017	88,481
Miscellaneous charges	19,48,078	13,85,913	16,10,668	16,21,704	20,07,217
TOTAL	78,82,546	75,09,080	80,06,437	82,17,512	88,57,150
TOTAL EXPENDITURE	5,71,75,865	5,65,70,344	6,03,49,668	6,32,69,188	6,79,63,787
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	41,25,573	18,83,566	12,03,761	9,69,434	14,44,933
In Savings Bank	63,24,981	40,87,897	52,35,269	63,16,512	1,08,96,033
Payments to sinking fund	16,34,035	17,48,474	18,64,008	19,21,142	19,57,703
Repayment of loans	16,99,752	19,03,076	20,12,430	20,99,597	23,49,695
Advances—					
Permanent	49,100	33,362	24,813	28,871	34,427
Other	44,46,531	42,05,526	42,45,491	46,23,450	22,03,138
Deposits	1,83,63,756	1,57,59,550	1,71,87,928	1,90,78,873	2,63,08,023
TOTAL EXTRAORDINARY AND DEBT	3,66,43,728	2,96,21,451	3,17,73,700	3,50,37,879	4,51,93,952
TOTAL DISBURSEMENTS	9,38,19,593	8,61,91,795	9,21,23,368	9,83,07,067	11,31,74,038
CLOSING BALANCE	1,55,18,982	1,73,89,516	1,93,94,634	2,16,15,056	2,49,78,196

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON***), in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,03,768	2,10,574	2,23,367	2,01,839	2,02,047
Collection of taxes	49,379	47,753	58,902	64,426	61,880
Collection of tolls on roads and ferries	4,739	3,908	6,100	4,268	1,386
Survey of land	27,907	26,392	24,609	22,586	23,724
Refunds	18,711	32,797	31,258	40,254	31,292
Pensions and gratuities	5,203	9,058	3,555	9,873	29,516
TOTAL	3,09,707	3,30,482	3,47,791	3,43,246	3,49,845
PUBLIC SAFETY—					
Fire	30,988	22,360	23,060	24,702	30,267
Lighting	1,70,347	2,01,215	2,01,325	1,99,184	2,02,941
Police	2,719	75	..	..	..
Rewards for the destruction of wild animals and snakes	30	30	..	..	70
TOTAL	2,04,084	2,23,680	2,24,385	2,23,886	2,33,278
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	96,502	22,669	20,746	11,625	41,546
Establishment, repairs, etc.	45,612	93,129	2,52,857	1,93,520	71,031
Drainage—					
Capital outlay	1,144	11,876	4,894	13,118	9,001
Establishment, repairs, etc.	15,193	7,214	8,386	7,423	8,015
Conservancy	6,09,818	5,80,653	6,43,721	7,40,271	7,13,485
Hospitals and dispensaries	4,92,889	4,35,326	7,17,305	7,32,155	5,31,878
Plague charges	..	3,28,091	2,21,212	1,74,035	3,11,081
Vaccination	15,602	14,875	15,617	15,463	15,329
Markets and slaughter-houses	3,24,472	3,06,083	2,19,494	2,57,064	2,53,071
Pounds	7,866	11,165	7,745	13,844	10,184
Dâk bungalows and serais	1,770	1,006	4,214	3,457	1,979
Arboriculture, gardens, etc.	6,386	13,514	11,291	13,008	12,427
Veterinary charges	1,016	720	2,390	6,923	8,124
Registration of births and deaths	27,919	12,636	13,804	15,041	14,971
Public Works—					
Establishment	1,00,726	1,08,528	1,20,439	1,23,993	1,35,912
Buildings	22,971	13,695	13,854	9,295	4,471
Roads	5,75,074	4,69,967	3,79,370	3,99,873	4,29,772
Stores	9,260	4,954	5,823	10,398	5,709
TOTAL PUBLIC HEALTH AND CONVENIENCE	23,54,220	24,36,101	26,63,162	27,40,506	25,77,986
PUBLIC INSTRUCTION—					
Schools and colleges	26,609	35,049	32,911	43,722	46,427
Contributions	1,23,087	1,23,814	1,21,052	1,13,803	1,03,410
Libraries, museums, menageries, etc.	1,097	1,202	545	682	1,985
TOTAL	1,50,793	1,60,065	1,54,508	1,58,207	1,51,822
CONTRIBUTIONS FOR GENERAL PURPOSES	54,919	44,282	25,627	35,129	47,643
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	98,588	51,446	50,770	69,558	67,406
Interest due on account of year of report	2,280	51,200	63,076	55,584	56,573
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	291
Miscellaneous charges	18,553	11,599	20,359	14,528	14,196
TOTAL	1,19,421	1,14,245	1,34,205	1,39,670	1,38,466
TOTAL EXPENDITURE	31,93,144	33,08,855	35,49,678	36,40,644	34,99,040
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	551	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	20,308	21,456	35,336	32,127	36,884
Repayment of loans	27,962	27,362	38,017	40,286	37,978
Advances—					
Permanent	1,163	4,635	1,545	807	745
Other	1,06,037	1,72,780	79,993	52,698	70,257
Deposits	2,09,989	78,470	76,746	1,54,601	1,23,916
TOTAL EXTRAORDINARY AND DEBT	3,65,459	3,04,703	2,31,637	2,81,070	(a)2,69,780
TOTAL DISBURSEMENTS	35,58,603	36,13,558	37,81,315	39,21,714	37,85,119
CLOSING BALANCE	8,30,382	8,54,084	8,16,649	9,27,974	9,94,471
NET AMOUNT OF DEBT	19,88,581	24,79,478	28,20,558	28,89,028	26,87,183

(a) Includes Rs. 16,299 the details of which are not available owing to destruction of all municipal record of the Taungdwingyi municipality by fire

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,13,952	1,18,977	1,18,526	1,25,632	1,24,419
Collection of taxes	51,703	52,991	60,014	58,438	55,036
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	48,045	32,055	1,132	437	209
Refunds	253	456	480	3,003	1,006
Pensions and gratuities	64,706	15,871	14,804	(a)1,36,559	18,806
TOTAL	2,78,659	2,20,350	1,94,956	3,24,069	1,99,476
PUBLIC SAFETY—					
Fire	53,051	58,546	58,280	70,635	83,741
Lighting	43,875	44,615	44,487	1,30,108	1,81,431
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	..	..	..
TOTAL	96,926	1,03,161	1,02,767	2,00,743	2,65,172
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,58,071	4,65,719	2,80,218	3,38,759	3,71,617
Establishment, repairs, etc.	1,30,466	1,25,819	1,82,442	2,21,349	1,65,270
Drainage—					
Capital outlay	1,47,354	2,17,490	1,28,717	71,500	41,587
Establishment, repairs, etc.	1,44,743	1,61,274	2,48,426	2,09,142	1,39,611
Conservancy	5,17,028	5,38,411	5,62,226	5,11,324	5,24,049
Hospitals and dispensaries	2,56,818	61,667	64,947	98,169	78,828
Plague charges	..	2,15,091	2,74,100	2,14,503	1,75,384
Vaccination	5,725	6,118	21,644	53,704	23,644
Markets and slaughter-houses	98,823	63,128	2,05,073	1,65,450	2,01,622
Pounds	637	2,133	813	1,013	..
Dâk bungalows and serais	..	..	..	..	808
Arboriculture, gardens, etc.	40,431	26,226	25,000	28,046	28,458
Veterinary charges	15,281	18,108	14,490	14,845	18,459
Registration of births and deaths	8,898	8,719	8,829	13,710	15,535
Public Works—					
Establishment	1,30,607	1,19,934	1,45,782	1,50,731	1,70,191
Buildings	1,780	1,313	9,473	1,762	11,457
Roads	3,60,261	4,20,165	3,82,308	3,99,643	2,42,264
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	21,16,923	24,51,315	25,54,488	24,83,650	22,08,784
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	..
Contributions	1,24,494	1,53,326	1,68,155	1,68,731	1,53,993
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	1,24,494	1,53,326	1,68,155	1,68,731	1,53,993
CONTRIBUTIONS FOR GENERAL PURPOSES	26,218	71,301	53,437	49,463	15,750
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,20,866	..	4,85,571	5,10,169	5,52,766
Interest due on account of year of report	..	4,70,453	..	22,880	..
Discount	..	9,608	37,289	66,109	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	34,123	35,926	28,001	32,692	33,341
TOTAL	4,54,989	5,15,987	5,50,861	6,31,850	5,86,107
TOTAL EXPENDITURE	30,98,209	35,15,440	36,24,664	38,58,505	34,29,282
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	28,130	29,589	24,877	24,663	29,198
In Savings Bank	..	..	..	..	..
Payment to sinking fund	2,13,692	1,72,633	2,16,458	2,30,777	2,48,797
Repayments of loans	57,500	57,500	57,500	57,500	57,500
Advances—					
Permanent	..	..	..	..	..
Other	7,59,053	8,00,405	8,25,477	6,87,777	3,08,938
Deposits	1,92,563	1,04,119	1,38,619	1,55,392	1,23,984
TOTAL EXTRAORDINARY AND DEBT	12,50,938	11,64,246	12,62,931	11,56,109	7,68,417
TOTAL DISBURSEMENTS	43,49,147	46,79,686	48,87,595	50,14,615	41,97,699
CLOSING BALANCE	7,68,983	11,15,715	13,81,635	18,12,086	14,61,381
NET AMOUNT OF DEBT	88,21,114	96,84,080	1,01,172	1,10,31,707	1,06,85,442

(a) The increase under this head is due to the inclusion of values of annuities for, and payment of gratuities to, certain officers of the municipality.

No. 3—C

EXPENDITURE (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	54,827	47,447	51,566	47,627	52,035
Collection of taxes	44,999	45,483	47,811	48,808	56,515
Collection of tolls on roads and ferries	1,724	1,900	2,891	2,636	2,054
Survey of land	1,347	2,229	1,229	1,544	1,297
Refunds	756	892	1,382	668	4,655
Pensions and gratuities	48	441	428	1,047	258
TOTAL	1,03,701	98,392	1,05,307	1,02,330	1,16,814
PUBLIC SAFETY—					
Fire	144	416	207	634	481
Lighting	52,373	55,095	60,399	67,802	67,608
Police	2,242	2,248	2,442	111	..
Rewards for the destruction of wild animals and snakes	918	967	619	589	514
TOTAL	55,677	58,726	63,667	69,136	68,603
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	13,117	20,061	1,23,003	79,391	4,19,850
Establishment, repairs, etc.	64,034	64,776	79,086	96,231	1,03,441
Drainage—					
Capital outlay	16,962	9,460	13,117	17,480	22,263
Establishments, repairs, etc.	28,651	30,234	32,474	30,774	36,750
Conservancy	3,63,172	4,10,565	4,89,967	5,00,116	4,64,774
Hospitals and dispensaries	1,45,556	1,23,280	1,30,980	1,47,337	1,48,402
Plague charges	..	832	1,514	..	..
Vaccination	5,228	5,334	4,802	4,907	5,176
Markets and slaughter-houses	23,423	15,828	19,681	16,746	12,695
Pounds	5,759	5,582	6,629	7,624	6,433
Dâk bungalows and serais	308	814	294	432	401
Arboriculture, gardens, etc.	6,512	6,487	5,166	4,800	5,402
Veterinary charges	830	4,376	3,687	1,763	1,952
Registration of births and deaths	258	245	247	245	273
Public Works—					
Establishment	23,621	24,693	24,658	25,952	33,681
Buildings	11,342	10,180	8,484	16,542	15,351
Roads	1,71,633	2,13,470	2,06,331	211,682	2,44,780
Stores	7,811	2,588	9,942	1,904	3,217
TOTAL PUBLIC HEALTH AND CONVENIENCE	8,88,217	9,48,805	11,60,062	12,23,926	15,24,841
PUBLIC INSTRUCTION—					
Schools and colleges	20,938	21,893	18,810	26,930	25,840
Contributions	22,106	24,380	33,262	32,018	41,562
Libraries, museums, menageries, etc.	1,785	3,222	1,609	1,562	2,718
TOTAL	44,829	49,495	53,681	60,510	70,120
CONTRIBUTIONS FOR GENERAL PURPOSES	1,552	1,187	1,437	1,377	3,505
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	178	786	1,004	456	287
Interest due on account of year of report	6,503	5,838	9,214	12,341	14,506
Discount	..	..	..	..	..
Actual cost of works done for private individuals	11,430	12,118	16,147	18,852	8,875
Miscellaneous charges	42,302	37,061	44,443	42,483	40,287
TOTAL	60,413	55,803	70,808	74,132	63,955
TOTAL EXPENDITURE	11,54,389	12,12,408	14,54,962	15,31,411	18,47,838
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	10,000	..	2,100	8,400	..
In Savings Bank	..	..	..	150	6,500
Payments to sinking fund	10,063	8,162	..	..	..
Repayment of loans	17,807	23,463	20,742	28,626	21,693
Advances—					
Permanent	1,675	1,915	1,940	1,725	865
Other	1,49,625	1,18,183	1,56,355	1,91,525	1,34,323
Deposits	13,780	17,689	28,087	22,130	22,635
TOTAL EXTRAORDINARY AND DEBT	2,02,950	1,69,412	2,09,224	2,52,556	1,86,016
TOTAL DISBURSEMENTS	13,57,339	13,81,820	16,64,186	17,83,967	20,33,854
CLOSING BALANCE	2,42,172	2,94,794	3,78,505	2,86,581	3,23,073
NET AMOUNT OF DEBT	1,48,790	93,676	(a)	(a)	(a)

(a) Information not available

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1905-06 to 1909-10*

Heads of Expenditure	1905-06	1906-07	1907-08	1908-09	1909-10
General administration and collection charges—					
General Administration	1,91,694	2,02,034	1,88,910	1,59,586	1,63,351
Collection of taxes	1,72,949	1,82,084	1,94,562	1,93,596	2,05,638
Collection of tolls on roads and ferries	401	400	3,593	1,032	125
Survey of land	3,145	4,484	11,252	7,421	5,009
Refunds	24,769	7,006	7,028	7,007	23,712
Pensions and gratuities	1,064	1,532	1,472	2,681	1,264
Total	3,94,022	3,97,540	4,06,817	3,71,323	3,99,099
Public safety—					
Fire	25,712	51,861	27,992	33,861	38,581
Lighting	2,46,145	2,37,263	2,45,336	2,64,558	3,11,659
Police	23,615	21,286	20,781	968	357
Rewards for the destruction of wild animals and snakes	1,849	1,904	1,890	1,797	1,505
Total	2,97,321	3,12,314	2,95,999	3,01,184	3,52,102
Public health and convenience—					
Water-supply —					
Capital outlay	54,343	1,52,046	1,13,054	1,81,259	2,71,625
Establishment, repairs, etc.	1,93,706	1,93,491	2,26,555	2,52,583	2,46,408
Drainage—					
Capital outlay	40,293	2,21,928	1,44,973	2,27,059	4,14,437
Establishment, repairs, etc.	1,19,772	1,24,711	1,23,849	1,32,529	1,24,938
Conservancy	11,79,206	12,46,285	13,40,418	14,03,955	14,30,805
Hospitals and dispensaries	4,24,962	5,06,535	5,18,773	5,72,471	6,18,162
Plague charges	73,436	98,952	94,904	54,154	41,714
Vaccination	19,198	19,094	20,769	20,903	21,689
Markets and slaughter-houses	60,593	28,396	53,416	31,635	30,465
Pounds	4,438	5,021	5,137	4,602	4,528
Dâk bungalows and serais	7,035	5,134	6,413	5,848	5,734
Arboriculture, gardens, etc.	7,721	7,300	9,446	7,613	9,027
Veterinary charges	4,640	5,112	6,578	6,287	7,230
Registration of births and deaths	..	840	1,053	1,276	1,589
Public Works—					
Establishment	81,470	84,305	90,624	94,923	96,822
Buildings	51,755	49,111	48,581	55,989	91,973
Roads	5,01,857	4,48,463	6,24,196	6,04,371	5,63,083
Stores	3,236	6,108	8,540	6,015	5,183
Total public health and convenience	28,27,661	32,02,932	34,37,279	36,63,472	39,85,412
Public instruction—					
Schools and colleges	56,145	52,111	57,549	61,498	63,780
Contributions	73,624	87,633	84,276	87,387	92,203
Libraries, museums, menageries, etc.	2,138	1,728	1,618	2,098	1,584
Total	1,31,907	1,41,472	1,43,443	1,50,983	1,57,567
Contributions for general purposes	11,156	8,577	6,637	8,930	9,681
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	1,37,467	1,53,273	1,53,771	1,60,430	1,56,707
Discount	..	192	2,889	..	..
Actual cost of works done for private individuals	23,588	18,744	17,924	17,509	14,849
Miscellaneous charges	1,25,543	1,83,442	1,30,020	1,55,642	1,67,541
Total	2,86,598	3,55,651	3,04,604	3,33,581	3,39,097
Total Expenditure	39,48,665	44,18,486	45,94,779	48,29,473	52,42,958
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	39,000	5,000	..	671	14,425
In Savings Bank	..	..	52,355	1,15,048	22,198
Payments to sinking fund	2,500	2,500	500	500	500
Repayments of loans	1,15,261	1,73,255	1,57,396	2,39,414	1,60,800
Advances—					
Permanent	14,267	1,460	1,475	1,498	1,278
Other	5,86,796	3,98,454	4,62,069	3,89,674	5,47,403
Deposits	76,879	1,42,403	1,79,989	2,12,432	2,29,631
Total extraordinary and debt	8,34,703	7,23,072	8,53,784	9,59,237	9,73,235
TOTAL DISBURSEMENTS	47,83,368	51,41,558	54,48,563	57,88,710	62,16,193
Closing balance	9,42,312	10,50,202	13,47,735	15,84,423	18,66,721
Net amount of debt	36,31,155	36,36,153	39,92,055	39,09,640	40,18,141

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	3,83,750	4,15,099	4,02,151	3,55,673	3,57,906
Collection of taxes	3,17,766	3,05,895	2,99,419	2,97,040	3,06,737
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	11,151	21,405	58,852	17,620	28,361
Refunds	..	..	..	..	..
Pensions and gratuities	90,410	94,248	1,03,539	93,615	1,08,031
TOTAL	8,03,077	8,36,647	8,63,961	7,63,948	8,01,035
PUBLIC SAFETY—					
Fire	54,838	68,737	56,532	70,764	81,641
Lighting	5,83,247	5,90,690	5,90,903	6,03,566	6,17,280
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	248	486	282	371	540
TOTAL	6,38,333	6,59,913	6,47,717	6,74,701	6,99,461
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	8,72,379	7,52,056	6,11,361	7,45,724	17,61,600
Establishment, repairs, etc.	5,27,525	7,56,114	7,13,739	5,34,649	6,90,593
Drainage—					
Capital outlay	6,62,864	5,22,209	3,89,405	7,03,001	14,13,515
Establishment, repairs, etc.	1,90,852	1,93,720	2,42,518	2,43,320	2,42,404
Conservancy	15,06,698	15,50,854	16,15,796	17,79,310	14,56,712
Hospitals and dispensaries	64,500	65,372	77,987	64,873	68,971
Plague charges	78,429	88,120	81,727	59,457	51,838
Vaccination	53,322	26,346	22,898	31,569	27,706
Markets and slaughter-houses	83,560	1,32,647	3,14,070	3,20,199	5,67,774
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	47,218	31,898	1,59,908	31,216	32,403
Veterinary charges	635	1,092	347	..	..
Registration of births and deaths	13,890	13,627	15,400	16,529	16,250
Public Works—					
Establishment	1,03,662	1,52,645	1,57,040	1,43,538	1,42,693
Buildings	1,43,039	26,752	2,14,919	65,336	44,121
Roads	4,98,377	7,83,187	6,70,461	6,09,235	8,02,284
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	48,46,950	50,96,639	52,87,576	53,47,956	73,18,864
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	..
Contributions	15,704	27,256	29,301	22,351	22,944
Libraries, museums, menageries, etc.	4,595	3,595	6,570	6,500	7,354
TOTAL	20,299	30,851	35,871	28,851	30,298
CONTRIBUTION FOR GENERAL PURPOSES	..	..	6,666	..	..
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	16,51,642	17,15,776	17,61,696	17,98,426	18,47,784
Discount	..	5,169	60,068	86,344	2,35,559
Actual cost of works done for private individuals	5,291	242	2,411	..	..
Miscellaneous charges	2,05,109	2,00,454	3,52,855	3,66,908	2,75,683
TOTAL	18,62,042	19,21,641	21,77,030	22,51,678	23,59,026
TOTAL EXPENDITURE	81,70,701	85,45,691	90,18,821	90,67,134	1,12,08,684
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	4,66,025	4,82,978	5,02,668	5,12,775	5,10,525
Repayment of loans	3,96,575	4,13,608	4,31,373	4,56,901	5,84,712
Advances—					
Permanent	3,048	..	..	530	535
Other	..	1,66,750	..	65,721	1,86,790
Deposits	..	..	1,15,349	..	..
TOTAL EXTRAORDINARY AND DEBT	8,65,648	10,63,336	10,49,390	10,35,927	12,82,562
TOTAL DISBURSEMENTS	90,36,349	96,09,027	1,00,68,211	1,01,03,061	1,24,91,246
CLOSING BALANCE	22,02,730	13,54,034	22,65,058	24,00,966	43,01,156
NET AMOUNT OF DEBT	3,50,91,703	3,52 74 712	3,71,07,886	3,78,99,316	4,24,84,868

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1905-06 to 1909-10*

Heads of Expenditure	1905-06	1906-07	1907-08	1908-09	1909-10
General administration and collection charges—					
General Administration	3,12,826	3,24,246	3,31,153	3,51,708	3,72,846
Collection of taxes	4,19,697	4,58,129	5,52,205	4,98,314	4,46,829
Collection of tolls on roads and ferries	11,108	16,809	16,555	15,105	11,506
Survey of land	30,794	6,133	7,335	6,201	6,438
Refunds	4,985	14,052	12,816	19,466	11,454
Pensions and gratuities	1,580	3,572	5,750	5,588	3,712
Total	7,80,990	8,22,941	9,25,814	8,96,382	8,52,785
Public safety—					
Fire	4,741	6,868	46,142	16,996	10,048
Lighting	2,08,185	2,28,138	3,06,594	3,73,489	4,11,474
Police	1,67,109	57,780	53,621	62,376	43,404
Rewards for the destruction of wild animals and snakes	1,063	1,361	1,507	1,705	1,570
Total	3,81,098	2,94,147	4,07,864	4,54,566	4,66,496
Public health and convenience—					
Water-supply—					
Capital outlay	1,75,505	4,75,281	6,42,366	3,91,431	2,68,285
Establishment, repairs, etc.	4,76,765	4,95,827	5,07,795	5,25,940	4,87,980
Drainage—					
Capital outlay	10,04,871	7,46,449	4,74,129	2,87,890	5,82,872
Establishment, repairs, etc.	92,338	1,11,540	1,29,387	1,04,197	1,00,630
Conservancy	13,25,786	13,82,897	14,68,436	15,36,717	14,17,215
Hospitals and dispensaries	1,72,146	1,71,220	1,80,122	1,89,341	1,92,926
Plague charges	1,18,938	1,34,964	1,44,317	13,269	..
Vaccination	23,729	25,135	26,924	29,182	28,486
Markets and slaughter-houses	88,875	1,35,318	1,90,558	1,02,058	1,40,146
Pounds	18,209	18,494	17,587	19,921	17,320
Dâk bungalows and serais	6,472	12,362	18,262	9,057	12,221
Arboriculture, gardens, etc.	68,446	89,877	84,457	2,46,628	83,251
Veterinary charges	2,283	2,045	2,689	3,272	4,200
Registration of births and deaths	6,492	7,063	6,628	6,906	6,193
Public Works—					
Establishment	84,071	1,00,071	1,07,180	1,28,471	1,18,123
Buildings	1,31,160	1,08,162	1,11,002	1,07,464	78,141
Roads	6,11,570	6,33,983	6,69,535	6,36,676	5,65,531
Stores	2,578	1,981	6,358	12,169	1,807
Miscellaneous works	..	..	..	..	..
Total public health and convenience	44,10,234	46,52,669	47,87,732	43,50,589	41,05,327
Public instruction—					
Schools and colleges	2,08,780	2,15,469	1,57,175	1,63,652	2,64,754
Contributions	71,789	82,815	1,42,231	1,61,816	80,565
Libraries, museums, menageries, etc.	7,917	9,500	14,354	9,869	9,806
Total	2,88,486	3,07,784	3,13,760	3,35,337	3,55,125
Contributions for general purposes	2,28,889	2,61,505	2,48,653	2,25,362	2,24,106
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	396	381	4,222
Interest due on account of year of report	3,97,497	4,04,901	3,96,774	4,25,294	4,22,859
Discount	..	..	..	..	..
Actual cost of works done for private individuals	2,367	4,277	3,820	6,119	5,675
Miscellaneous charges	3,21,040	2,18,187	3,30,672	3,68,871	3,11,635
Total	7,20,904	6,27,365	7,31,662	8,00,665	7,44,391
Total Expenditure	68,10,601	69,66,411	74,15,485	70,62,901	67,48,230
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	55,406	..	54,903	33,050
In Savings Bank	..	..	..	..	..
Payments to sinking fund	17,531	17,531	17,531	17,531	17,531
Repayment of loans	2,68,202	2,84,432	2,98,269	3,59,011	4,15,378
Advances—					
Permanent	3,581	4,775	3,798	7,144	7,772
Other	4,526	13,225	3,134	4,017	2,420
Deposits	19,011	39,836	1,19,804	64,038	77,076
Total extraordinary and debt	3,12,851	4,15,205	4,42,536	5,06,644	5,53,227
TOTAL DISBURSEMENTS	71,23,452	73,81,616	78,58,021	75,69,545	73,01,457
Closing balance	21,70,474	28,14,913	20,92,154	21,58,502	26,16,344
Net amount of debt	(a)	(a)	(a)	(a)	(a)

(a) Information not available.

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **PANJAB**, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,84,192	3,10,040	2,84,767	2,86,112	2,79,277
Collection of taxes	3,75,518	4,40,373	4,84,908	4,62,943	4,23,886
Collection of tolls on roads and ferries	1,501	1,483	1,527	1,830	1,501
Survey of land	3,352	2,158	15,553	10,080	7,836
Refunds	9,301	80,966	24,450	24,817	25,541
Pensions and gratuities	5,002	8,094	11,019	14,822	11,678
TOTAL	6,78,866	8,43,114	8,22,224	8,00,604	7,59,719
PUBLIC SAFETY—					
Fire	14,474	17,226	21,733	16,063	20,095
Lighting	1,46,429	1,55,814	1,67,475	1,96,419	2,04,775
Police	5,68,912	5,60,436	4,96,773	5,25,317	5,21,086
Rewards for the destruction of wild animals and snakes	623	630	952	787	986
TOTAL	7,30,438	7,34,106	6,86,933	7,38,586	7,46,942
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	63,864	2,26,010	2,52,534	1,11,210	83,997
Establishment, repairs, etc.	2,74,158	2,38,592	2,63,662	3,10,431	3,30,200
Drainage—					
Capital outlay	4,08,665	3,81,643	1,95,843	2,47,217	1,51,590
Establishment, repairs, etc.	42,331	48,724	54,858	54,897	99,146
Conservancy	6,31,778	6,42,229	7,36,071	8,20,291	7,89,690
Hospitals and dispensaries	5,32,240	5,12,228	5,32,483	5,99,479	6,28,526
Plague charges	56,004	63,382	1,40,926	66,184	54,559
Vaccination	22,508	22,613	25,151	22,502	22,852
Markets and slaughter-houses	39,608	26,870	34,277	42,648	35,562
Pounds	17,768	18,901	18,403	16,179	17,661
Dâk bungalows and serais	5,207	7,002	13,065	7,730	7,436
Arboriculture, gardens, etc.	1,01,682	95,437	1,06,859	1,08,224	1,14,299
Veterinary charges	4,291	3,788	7,477	8,233	11,392
Registration of births and deaths	6,243	5,478	6,817	6,612	5,790
Public Works—					
Establishment	42,011	46,092	73,608	82,666	86,270
Buildings	96,103	58,171	76,133	1,48,427	1,22,568
Roads	4,99,453	3,83,984	3,89,378	3,75,427	3,45,645
Stores	35,111	44,433	21,733	19,407	13,801
TOTAL PUBLIC HEALTH AND CONVENIENCE	28,79,025	28,25,577	29,49,278	30,47,764	29,30,984
PUBLIC INSTRUCTION—					
Schools and colleges	3,49,566	3,66,221	3,77,590	3,82,177	3,59,189
Contributions	75,058	60,240	94,208	93,929	1,13,375
Libraries, museums, menageries, etc.	8,962	16,476	1,16,527	25,260	16,297
TOTAL	4,33,586	4,42,937	5,88,325	5,01,366	4,88,861
CONTRIBUTIONS FOR GENERAL PURPOSES	12,943	20,389	74,312	86,224	1,13,740
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	68,024	3,113	3,963	51,588	16,233
Interest due on account of year of report	1,45,949	2,12,160	2,08,919	1,55,806	2,04,742
Discount	452	..	851	3,505	242
Actual cost of works done for private individuals	14,249	13,568	13,428	19,338	15,966
Miscellaneous charges	2,34,363	2,18,462	1,69,321	1,63,038	2,20,692
TOTAL	4,63,037	4,47,303	3,96,482	3,93,275	4,57,875
TOTAL EXPENDITURE	51,97,895	53,13,426	55,17,554	55,67,819	54,88,121
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	10,200	1,00,000	53,100	600	5,900
In Savings Bank	..	451	..	..	3,930
Payments to sinking fund	..	..	..	..	..
Repayment of loans	2,32,548	2,31,132	2,75,465	2,91,977	2,90,986
Advances—					
Permanent	15,963	11,364	5,737	6,730	11,063
Other	33,742	15,699	55,648	6,754	8,669
Deposits	4,752	42,117	41,744	61,323	38,076
TOTAL EXTRAORDINARY AND DEBT	2,97,205	4,00,763	4,31,694	3,67,384	3,58,624
TOTAL DISBURSEMENTS	54,95,100	57,14,189	59,49,248	59,35,203	58,56,745
CLOSING BALANCE	14,50,984	16,75,263	18,01,498	14,92,502	16,26,608
NET AMOUNT OF DEBT	52,83,497	52,28,116	52,60,642	49,62,832	46,71,962

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE**, *in the official years 1905-06 to 1909-10*

Heads of Expenditure	1905-06	1906-07	1907-08	1908-09	1909-10
General administration and collection charges—					
General Administration	27,458	22,404	24,724	27,183	27,608
Collection of taxes	32,329	38,498	37,474	39,862	39,872
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	..	281	249	423	..
Refunds	281	349	117	52	429
Pensions and gratuities	1,574	118	4,570	467	2,254
Total	61,642	61,650	67,134	67,987	70,163
Public safety—					
Fire	1,854	2,208	3,150	1,122	2,537
Lighting	21,197	19,832	17,612	19,189	21,648
Police	62,067	60,937	61,606	59,984	62,138
Rewards for the destruction of wild animals and snakes	76	47	93	70	75
Total	85,194	83,024	82,461	80,365	86,398
Public health and convenience—					
Water-Supply—					
Capital outlay	3,272	1,290	1,747	3,853	19,671
Establishment, repairs, etc.	15,043	22,977	24,672	31,420	28,332
Drainage—					
Capital outlay	13,469	9,856	1,565	2,425	4,832
Establishment, repairs, etc.	22,410	20,869	9,008	6,664	4,915
Conservancy	65,500	65,600	79,316	87,274	88,478
Hospitals and dispensaries	49,826	50,581	50,316	64,914	73,107
Plague charges	507	539	8,853	11,558	13,537
Vaccination	3,912	4,089	4,125	4,208	4,193
Markets and slaughter-houses	1,912	2,344	4,587	4,519	4,282
Pounds	514	485	488	352	58
Dâk bungalows and serais	..	6	394	426	353
Arboriculture, gardens, etc.	14,625	13,382	11,992	14,182	17,566
Veterinary charges	5,576	4,227	6,850	4,492	4,429
Registration of births and deaths	857	789	780	657	704
Public Works—					
Establishment	2,245	3,479	3,264	4,098	4,309
Buildings	86,404	67,480	51,108	21,021	53 484
Roads	26,609	20,467	12,273	12,332	15,944
Stores	42	6,722	98	273	257
Miscellaneous works	..	..	..	..	..
Total public health and convenience	3,12,723	2,95,182	2,71,436	2,74,668	3,38,451
Public instruction—					
Schools and colleges	52,609	56,142	59,753	62,975	62,877
Contributions	1,483	3,024	2,765	2,714	3,890
Libraries, museums, menageries, etc.	100	920	748	1,118	836
Total	54,192	60,086	63,266	66,807	67,603
Contributions for general purposes	..	400	..	400	1,400
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	899	844	787	727	665
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	24,709	31,929	21,558	22,758	32,495
Total	25,608	32,773	22,345	23,485	33,160
Total Expenditure	5,39,359	5,33,115	5,06,642	5,13,712	5,97,175
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	..	..	39,944	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,382	1,437	1,494	1,554	1,616
Advances—					
Permanent	565	770	461	606	1,155
Other	..	203	442	4	390
Deposits	..	300	485	1,148	2,708
Total extraordinary and debt	1,947	2,710	2,882	43,256	5,869
TOTAL DISBURSEMENTS	5,41,306	5,35,825	5,09,524	5,56,968	6,03,044
Closing balance	1,66,187	1,58,160	2,13,654	2,49,366	2,84,850
Net amount of debt	20,792	19,665	18,171	16,617	15,000

No. 3—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,53,961	2,52,107	2,71,496	2,84,559	2,87,474
Collection of taxes	2,75,153	2,93,032	2,93,021	3,15,453	3,20,385
Collection of tolls on roads and ferries	20,638	20,366	23,460	24,144	23,992
Survey of land	14,409	14,998	17,428	16,444	14,045
Refunds	12,10,885	12,406	10,068	8,731	7,089
Pensions and gratuities	16,558	18,325	20,411	26,950	24,093
TOTAL	17,91,604	6,11,234	6,35,884	6,76,281	6,77,078
PUBLIC SAFETY—					
Fire	42,064	50,215	51,829	56,792	59,359
Lighting	2,40,007	2,54,268	2,88,006	3,17,826	3,24,173
Police	4,947	5,140	4,485	4,446	2,733
Rewards for the destruction of wild animals and snakes	354	378	362	380	890
TOTAL	2,87,372	3,10,001	3,44,682	3,79,444	3,87,155
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,59,566	2,20,188	1,92,953	4,83,937	5,05,712
Establishment, repairs, etc.	3,25,537	3,51,752	3,23,103	4,03,948	4,72,305
Drainage—					
Capital outlay	6,05,330	1,96,229	2,04,465	2,04,226	2,86,053
Establishment, repairs, etc.	72,832	83,029	87,901	99,143	1,15,808
Conservancy	10,72,209	10,96,720	11,05,304	11,93,421	11,38,341
Hospitals and dispensaries	3,01,484	3,13,769	3,11,088	3,20,012	3,66,627
Plague charges	48,287	75,223	90,403	92,513	68,041
Vaccination	29,720	29,942	29,161	35,935	32,635
Markets and slaughter-houses	67,004	81,320	98,084	86,135	87,016
Pounds	8,092	10,877	8,257	10,844	9,241
Dâk bungalows and serais	8,261	15,327	13,201	15,660	11,443
Arboriculture, gardens, etc.	76,762	81,451	87,155	95,150	1,05,330
Veterinary charges	5,971	14,142	5,588	5,941	6,739
Registration of births and deaths	7,491	7,702	8,111	8,558	8,896
Public Works—					
Establishment	28,749	30,482	32,228	34,030	41,176
Buildings	82,988	94,220	99,874	97,479	1,39,930
Roads	6,26,579	5,40,774	7,92,411	9,10,572	8,23,719
Stores	1,833	3,241	5,605	4,125	9,063
Miscellaneous works	11,066	981	332	7,293	27,802
TOTAL PUBLIC HEALTH AND CONVENIENCE	35,39,761	32,47,369	34,95,224	41,08,922	42,55,877
PUBLIC INSTRUCTION—					
Schools and colleges	9,08,631	8,97,315	9,88,567	9,95,012	10,27,661
Contributions	42,061	45,545	45,040	67,347	52,928
Libraries, museums, menageries, etc.	21,768	27,572	24,526	24,102	24,603
TOTAL	9,72,460	9,70,432	10,58,133	10,86,461	11,05,192
CONTRIBUTIONS FOR GENERAL PURPOSES	33,524	41,439	47,224	38,932	51,910
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	5,970	4,760	13,610	12,028	6,869
Interest due on account of year of report	2,21,687	2,33,494	2,37,101	2,26,065	2,04,743
Discount	3,792	3,412	6,453	4,315	6,575
Actual cost of works done for private individuals	12,235	14,703	15,522	15,315	13,720
Miscellaneous charges	1,23,686	1,42,570	1,37,714	1,78,260	2,69,067
TOTAL	3,67,370	3,98,939	4,10,400	4,35,983	5,00,974
TOTAL EXPENDITURE	69,92,091	55,79,414	59,91,547	67,26,023	69,78,186
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	3,51,509	2,81,878	3,21,809	2,63,157	3,02,799
In Savings Bank	7,346	20,045	46	40,048	74,395
Payments to sinking fund	1,09,377	1,18,628	1,02,038	1,02,988	89,189
Repayment of loans	1,95,363	3,05,279	3,63,357	2,80,967	3,93,614
Advances—					
Permanent	4,702	3,144	5,559	7,625	8,380
Other	77,555	97,722	93,314	1,01,166	1,22,732
Deposits	3,39,448	3,49,419	5,03,467	4,48,549	5,01,568
TOTAL EXTRAORDINARY AND DEBT	10,85,300	11,76,115	13,89,690	12,44,500	14,92,677
TOTAL DISBURSEMENTS	80,77,391	67,55,529	73,81,237	79,70,523	84,70,863
CLOSING BALANCE	26,19,561	30,64,262	37,27,203	39,47,884	46,79,018
NET AMOUNT OF DEBT	52,04,369	25,56,308	13,86,188	(a)	(a)

(a) Complete information not available

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITY of the CITY *of* BOMBAY, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,58,439	2,86,268	2,78,296	2,86,079	3,24,982
Collection of taxes	3,23,943	3,28,806	3,61,473	3,73,097	3,68,981
Collection of tolls on roads and ferries	637	575	595	587	480
Survey of land	..	..	..	..	..
Refunds	..	..	..	..	..
Pensions and gratuities	71,778	75,303	74,395	65,623	69,817
TOTAL	6,54,797	6,90,952	7,14,759	7,25,386	7,64,260
PUBLIC SAFETY—					
Fire	1,07,461	1,00,554	1,43,577	1,90,361	1,68,420
Lighting	2,67,095	2,57,249	2,81,774	3,35,730	3,72,217
Police	5,00,000	5,01,862	1,38,456	..	..
Rewards for the destruction of wild animals and snakes	184	680	529	723	603
TOTAL	8,74,740	8,60,345	5,64,336	5,26,814	5,41,240
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	77,679	1,34,918	3,56,811	2,46,408	4,45,818
Establishment, repairs, etc.	2,88,979	3,04,240	3,26,365	3,26,513	3,63,132
Drainage—					
Capital outlay	6,41,161	3,64,653	3,55,811	5,23,968	4,48,256
Establishment, repairs, etc.	3,82,422	4,23,678	4,42,086	5,18,542	5,04,674
Conservancy	19,05,502	19,75,135	21,61,662	25,02,650	23,47,820
Hospitals and dispensaries	1,15,670	1,13,926	4,97,854	5,22,252	5,21,164
Plague charges	..	2,43,044	1,95,517	2,23,328	2,00,915
Vaccination	17,592	16,875	22,842	21,245	24,034
Markets and slaughter-houses	1,73,413	1,76,400	1,81,134	2,19,511	2,38,277
Pounds	..	..	..	..	..
Dâk bungalows and serais	152	345	555	671	215
Arboriculture, gardens, etc.	64,751	64,735	75,158	92,905	98,964
Veterinary charges	6,362	6,639	6,898	7,541	8,724
Registration of births and deaths	97,099	98,499	98,870	75,290	81,627
Public Works—					
Establishment	1,47,323	1,57,598	1,70,346	2,01,020	2,46,407
Buildings	1,05,155	1,36,889	24,600	3,32,435	2,16,624
Roads	8,39,137	9,21,650	9,11,032	11,02,672	15,76,697
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	48,62,397	51,39,224	58,87,541	69,16,951	73,23,348
PUBLIC INSTRUCTION—					
Schools and colleges	1,52,088	1,53,584	2,52,035	2,58,664	2,77,944
Contributions	..	..	..	..	..
Libraries, museums, menageries, etc.	9,332	12,231	13,315	18,021	15,312
TOTAL	1,61,420	1,65,815	2,65,350	2,76,685	2,93,256
CONTRIBUTIONS FOR GENERAL PURPOSES	2,50,000	3,00,000	3,56,081	4,50,000	7,80,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,44,490	1,46,514	1,21,626	1,02,856	91,157
Interest due on account of year of report	20,89,064	21,58,002	21,78,904	22,28,848	22,87,732
Discount	..	..	27,880	43,875	66,000
Actual cost of works done for private individuals (*a*)	..	..	..	..	..
Miscellaneous charges	5,81,218	58,733	1,73,571	43,291	3,87,436
TOTAL	28,14,772	23,63,249	25,01,981	24,18,870	28,32,325
TOTAL EXPENDITURE	96,18,126	95,19,585	1,02,30,048	1,13,14,706	1,25,34,429
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	36,86,734	13,82,907	6,82,639	5,49,415	9,57,784
In Savings Bank	63,14,040	40,50,567	51,82,868	61,61,266	1,07,89,010
Payments to sinking fund	6,80,531	7,91,711	8,53,940	8,82,729	9,08,451
Repayment of loans	97,747	1,08,949	98,663	1,09,464	1,14,734
Advances—					
Permanent	..	2,870	2,565	427	627
Other	24,90,795	19,03,451	21,18,514	27,10,640	3,19,727
Deposits	1,68,12,262	1,42,06,018	1,52,69,506	1,70,61,760	2,38,00,889
TOTAL EXTRAORDINARY AND DEBT	3,00,82,109	2,24,46,473	2,42,08,695	2,74,75,701	3,68,91,222
TOTAL DISBURSEMENTS	3,97,00,235	3,19,66,058	3,44,38,743	3,87,90,407	4,94,25,651
CLOSING BALANCE	99,334	2,12,739	2,05,723	10,85,659	1,61,875
NET AMOUNT OF DEBT	4,41,42,221	4,31,95,351	4,35,32,803	4,38,90,019	4,59,49,659

(*a*) Included in advances

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,08,825	1,12,323	1,06,301	1,12,551	1,14,364
Collection of taxes	1,13,770	1,13,262	1,43,632	1,62,470	1,43,185
Collection of tolls on roads and ferries	3	..	14	2,581	3,898
Survey of land	773	183	1,541	353	3,480
Refunds	2,964	5,557	12,330	6,101	7,735
Pensions and gratuities	5,662	5,367	6,838	7,364	11,559
TOTAL	2,31,997	2,36,692	2,70,656	2,91,420	2,84,221
PUBLIC SAFETY—					
Fire	11,802	10,463	24,616	17,156	13,353
Lighting	41,339	46,824	58,873	65,305	67,120
Police	96	..	..	..	..
Rewards for the destruction of wild animals and snakes	890	782	977	1,171	1,253
TOTAL	54,127	58,069	84,466	83,632	81,726
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	36,098	27,686	3,19,170	47,288	3,96,689
Establishment, repairs, etc.	1,71,785	1,82,201	1,94,247	2,11,698	1,93,458
Drainage—					
Capital outlay	53,313	60,577	32,685	13,248	68,103
Establishment, repairs, etc.	19,250	29,901	34,509	29,617	28,442
Conservancy	3,93,380	4,17,848	4,62,206	5,31,372	4,33,804
Hospitals and dispensaries	79,565	1,05,882	95,255	96,074	1,01,931
Plague charges	23,904	76,693	55,207	63,585	72,185
Vaccination	3,035	3,035	2,810	3,902	6,304
Markets and slaughter-houses	50,623	61,375	49,670	75,331	1,11,674
Pounds	18,708	24,883	24,380	27,838	21,831
Dâk bungalows and serais	7,909	11,360	14,086	13,037	7,083
Arboriculture, gardens, etc.	32,766	28,773	31,706	31,048	26,022
Veterinary charges	8,883	12,538	17,519	13,391	10,263
Registration of births and deaths	1,402	1,246	1,412	1,601	1,440
Public Works—					
Establishment	18,831	24,183	26,273	29,948	30,065
Buildings	25,393	13,590	23,653	53,432	27,300
Roads	2,08,398	1,64,391	2,40,255	2,56,231	2,51,621
Stores	4,955	12,231	33,238	17,006	4,022
TOTAL PUBLIC HEALTH AND CONVENIENCE	11,58,198	12,58,393	16,58,281	15,15,647	17,92,237
PUBLIC INSTRUCTION—					
Schools and colleges	1,84,643	1,96,817	2,09,638	2,27,846	2,06,474
Contributions	27,336	29,536	27,000	47,012	36,619
Libraries, museums, menageries, etc.	3,201	3,406	5,545	3,026	2,740
TOTAL	2,15,180	2,29,759	2,42,183	2,77,884	2,45,833
CONTRIBUTIONS FOR GENERAL PURPOSES	30,343	28,556	32,985	37,320	28,813
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	6,456	5,324	6,530	4,829	4,956
Interest due on account of year of report	31,783	24,419	41,590	37,788	44,939
Discount	..	..	..	..	..
Actual cost of works done for private individuals	858	360	690	759	954
Miscellaneous charges	40,711	50,155	41,574	56,128	36,468
TOTAL	79,808	80,258	90,384	99,504	87,317
TOTAL EXPENDITURE	17,69,653	18,91,727	23,78,955	23,05,407	25,20,147
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	48,321	..	..
In Savings Bank	..	4,834	..	..	..
Payments to sinking fund	..	1,732	..	..	..
Repayment of loans	1,70,014	1,17,121	1,22,841	80,641	85,966
Advances—					
Permanent	2,640	1,191	325	261	928
Other	1,03,019	1,75,216	1,65,317	1,68,905	1,16,357
Deposits	52,835	1,02,079	78,851	1,18,710	90,819
TOTAL EXTRAORDINARY AND DEBT	3,28,508	4,02,173	4,15,655	3,68,517	2,94,070
TOTAL DISBURSEMENTS	20,98,161	22,93,900	27,94,610	26,73,924	28,14,217
CLOSING BALANCE	7,84,861	10,78,618	7,55,216	7,74,832	10,75,050
NET AMOUNT OF DEBT	9,54,879	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,90,295	1,95,123	1,80,932	1,85,809	1,86,475
Collection of taxes	73,112	71,359	72,723	62,809	65,091
Collection of tolls on roads and ferries	8,819	7,757	8,010	8,743	6,419
Survey of land	14,030	13,337	16,449	17,665	28,253
Refunds	13,824	8,557	16,001	6,128	7,995
Pensions and gratuities	1,044	1,063	4,848	8,339	11,081
TOTAL	3,01,124	2,97,201	2,98,963	2,89,493	3,05,314
PUBLIC SAFETY—					
Fire	840	687	1,376	2,496	1,027
Lighting	1,27,022	1,37,871	1,54,040	1,61,931	1,68,778
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	2,004	2,361	2,010	1,801	1,969
TOTAL	1,29,866	1,40,919	1,57,426	1,66,228	1,71,774
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,42,527	1,09,998	1,58,169	1,97,828	4,06,664
Establishment, repairs, etc.	1,67,187	1,84,096	1,81,430	1,94,481	2,06,510
Drainage—					
Capital outlay	26,539	31,245	35,865	20,883	46,082
Establishment, repairs, etc.	33,690	35,902	38,375	39,857	40,120
Conservancy	8,91,794	7,81,451	7,93,184	9,43,633	9,52,720
Hospitals and dispensaries	3,64,425	3,59,432	3,89,906	3,86,851	4,39,217
Plague charges	..	1,56,453	1,25,062	93,586	1,01,795
Vaccination	17,945	18,993	18,795	19,568	19,769
Markets and slaughter-houses	11,251	11,415	12,590	15,315	14,676
Pounds	241	253	274	261	283
Dâk bungalows and serais	20,314	19,955	21,187	21,766	21,086
Arboriculture, gardens, etc.	5,522	6,281	7,224	7,384	7,837
Veterinary charges	..	..	..	100	110
Registration of births and deaths	15,047	15,345	15,932	17,293	17,705
Public Works—					
Establishment	39,417	39,749	41,043	43,045	44,266
Buildings	2,11,125	1,72,818	3,21,781	3,30,766	3,42,105
Roads	3,53,825	3,48,753	3,78,899	4,03,516	4,75,719
Stores	3,234	5,448	4,082	17,123	5,026
Miscellaneous works	..	..	..	64,907	1,49,491
TOTAL PUBLIC HEALTH AND CONVENIENCE	23,04,083	22,97,587	25,43,798	28,18,163	32,91,181
PUBLIC INSTRUCTION—					
Schools and colleges	2,37,530	2,42,927	2,57,886	3,24,343	3,29,065
Contributions	1,28,686	1,24,118	1,21,631	1,22,525	92,444
Libraries, museums, menageries, etc.	32,806	34,340	33,924	34,922	22,208
TOTAL	3,99,022	4,01,385	4,13,441	4,81,790	4,43,717
CONTRIBUTIONS FOR GENERAL PURPOSES	26,376	26,099	19,034	26,795	29,462
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,894	5,513	1,813	1,934	3,436
Interest due on account of year of report	93,337	96,843	1,07,009	1,06,413	1,08,517
Discount	..	..	..	1,103	560
Actual cost of works done for private individuals	27,607	12,861	13,143	11,201	9,561
Miscellaneous charges	1,58,220	1,47,865	1,25,554	1,43,071	1,73,181
TOTAL	2,84,058	2,63,082	2,47,519	2,63,722	2,95,255
TOTAL EXPENDITURE	34,44,529	34,26,273	36,80,181	40,46,191	45,36,703
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	28,786	70,915	27,130	1,04,777
In Savings Bank	3,595	12,000	..	..	..
Payments to sinking fund	13,108	12,943	15,637	15,415	17,926
Repayment of loans	1,01,772	1,06,954	1,21,532	1,31,362	1,33,094
Advances—					
Permanent	1,496	1,038	1,183	1,068	919
Other	1,19,173	3,37,063	2,60,926	1,81,168	3,70,102
Deposits	2,23,005	2,34,171	2,38,673	2,86,175	2,94,061
TOTAL EXTRAORDINARY AND DEBT	4,62,149	7,32,955	7,08,866	6,42,318	9,20,879
TOTAL DISBURSEMENTS	39,06,678	41,59,228	43,89,047	46,88,509	54,57,582
CLOSING BALANCE	14,65,349	14,90,178	14,62,402	15,12,674	14,21,715
NET AMOUNT OF DEBT	24,46,803	23,80,054	23,04,165	23,95,004	25,44,443

No. 3—M

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY** *of* **MADRAS**, *in the official years 1905-06 to 1909-10*

HEADS OF EXPENDITURE	1905-06	1906-07	1907-08	1908-09	1909-10
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	38,836	45,902	41,678	46,179	48,797
Collection of taxes	63,892	61,559	62,579	67,571	76,281
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	1,525	2,518	3,615	4,308	4,338
Refunds	46,972	48,618	21,022	18,884	27,142
Pensions and gratuities	22,335	21,411	21,025	22,639	25,642
TOTAL	1,73,560	1,80,008	1,49,919	1,59,581	1,82,200
PUBLIC SAFETY—					
Fire	7,379	7,173	7,580	8,640	12,142
Lighting	73,498	67,405	62,908	78,932	87,519
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	1,441	670	811	709	1,455
TOTAL	82,318	75,248	71,299	88,281	1,01,116
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	16,325	8,126	19,029	66,891	1,86,544
Establishment, repairs, etc.	1,12,720	65,371	70,179	73,809	61,838
Drainage—					
Capital outlay	7,75,006	1,84,398	59,188	51,665	75,122
Establishment, repairs, etc.	1,84,876	1,50,961	2,19,124	2,61,120	2,42,812
Conservancy	5,66,384	3,92,847	2,95,719	4,00,116	4,46,353
Hospitals and dispensaries	59,064	56,394	72,445	60,551	93,646
Plague charges	..	50,108	32,778	25,533	23,376
Vaccination	12,645	11,024	11,507	10,635	11,190
Markets and slaughter-houses	11,456	11,713	28,489	50,416	45,238
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	21,517	16,440	15,775	24,433	20,503
Veterinary charges	..	..	..	..	..
Registration of births and deaths	9,210	9,266	9,302	9,768	9,645
Public Works—					
Establishment	64,285	55,369	67,156	1,11,941	1,23,002
Buildings	8,472	5,073	11,932	32,366	82,865
Roads	1,83,606	1,71,201	2,15,112	2,52,187	4,63,833
Stores	19,154	7,460	12,171	21,354	34,101
Miscellaneous works	5	21	417	27,245	53,064
TOTAL PUBLIC HEALTH AND CONVENIENCE	20,44,725	11,95,572	11,40,323	14,80,030	19,72,832
PUBLIC INSTRUCTION—					
Schools and colleges	970	1,422	7,489	5,372	7,107
Contributions	22,306	46,145	33,251	47,167	25,032
Libraries, museums, menageries, etc.	6,358	7,021	9,514	8,122	9,750
TOTAL	29,634	54,588	50,254	60,661	41,889
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	9,615	9,129	15,192	6,714	19,800
Interest due on account of year of report	2,54,705	2,44,539	2,82,914	2,77,369	2,95,343
Discount	1,165	1,838	..	..	30,633
Actual cost of works done for private individuals	12,473	9,180	9,746	8,904	9,565
Miscellaneous charges	19,145	37,204	22,439	22,661	33,559
TOTAL	2,97,103	3,01,890	3,30,291	3,15,648	3,88,900
TOTAL EXPENDITURE	26,77,340	18,57,306	17,92,086	21,54,201	27,36,937
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	1,00,900	1,18,200	1,19,900	1,26,300	1,27,900
Repayment of loans	..	40,275	12,899	13,420	41,052
Advances—					
Permanent	..	200	125	450	160
Other	15,701	2,770	17,205	62,626	10,733
Deposits	4,02,245	4,38,917	3,92,991	4,86,066	9,94,141
TOTAL EXTRAORDINARY AND DEBT	5,18,906	6,00,362	5,43,120	6,88,862	11,73,986
TOTAL DISBURSEMENTS	31,96,246	24,57,668	23,35,206	28,43,063	39,10,923
CLOSING BALANCE	15,50,727	19,67,692	27,27,825	32,55,772	40,81,155
NET AMOUNT OF DEBT	49,98,547	49,35,316	47,86,781	50,49,646	59,02,402

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITIES in COORG, *in the official years 1905-06 to 1909-10*

Heads of Expenditure	1905-06	1906-07	1907-08	1908-09	1909-10
General Administration and collection charges—					
General Administration	1,127	1,354	1,078	1,595	1,497
Collection of taxes	795	802	798	795	775
Collection of tolls on roads and ferries	38	..	..	..	..
Survey of land	..	..	2	..	..
Refunds	4	97	45	11	10
Pensions and gratuities	..	..	..	20	102
Total	1,964	2,253	1,923	2,421	2,384
Public safety—					
Fire	..	..	..	..	..
Lighting	1,185	1,159	1,267	1,241	1,445
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	50	2	2	3
Total	1,185	1,209	1,269	1,243	1,448
Public health and convenience—					
Water-supply—					
Capital outlay	..	794	1,829	1,100	200
Establishment, repairs, etc.	605	411	210	536	1,078
Drainage—					
Capital outlay	1,288	556	353	1,145	505
Establishment, repairs, etc.	110	58	..	30	..
Conservancy	6,965	6,801	6,614	6,571	6,403
Hospitals and dispensaries	7,818	6,004	8,289	327	..
Plague charges	287	208	473	462	331
Vaccination	603	574	602	594	378
Markets and slaughter-houses	100	17	5,686	18,896	2,847
Pounds	484	482	492	575	617
Dâk bungalows and serais	..	..	..	..	..
Arboriculture-gardens, etc.	17	..	..	..	..
Veterinary charges	..	..	..	..	..
Registration of births and deaths	..	..	..	..	..
Public Works—					
Establishment	..	..	..	..	..
Buildings	45	97	683	233	133
Roads	2,540	2,106	4,065	1,900	2,180
Stores	31	34	104	45	48
Miscellaneous works	..	..	..	118	63
Total public health and convenience	20,893	18,142	29,400	32,532	14,783
Public Instruction—					
Schools and colleges	1,901	1,718	1,795	1,826	1,576
Contributions	652	552	552	686	886
Libraries, museums, menageries, etc.	..	..	..	..	..
Total	2,553	2,270	2,347	2,512	2,462
Contributions for general purposes	..	111	25	5,025	5,110
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	40	..	..	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	682	481	659	454	426
Total	722	481	659	454	426
Total Expenditure	27,317	24,466	35,623	44,187	26,613
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,000	..	..	..	1,902
Advances—					
Permanent	..	..	..	..	..
Other	..	..	134	..	..
Deposits	..	..	..	..	..
Total extraordinary and debt	1,000	..	134	..	1,902
TOTAL DISBURSEMENTS	28,317	24,466	35,757	44,187	28,515
Closing Balance	11,708	15,424	24,652	13,541	13,081
Net amount of debt	(a)	(a)	(a)	(a)	(a)

(a) Information not available

MUNICIPALITIES

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1905-06 to 1909-10

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
	BURMA											
1	Rangoon . .	218,602	26,08,452	30,03,564	34,99,092	33,85,886	35,14,047	30,98,209	35,15,440	36,24,664	38,58,506	34,29,282
2	Mandalay . .	166,154	10,78,377	7,60,634	8,97,193	9,45,544	8,08,672	9,88,838	9,47,938	8,63,029	8,46,220	8,21,305
3	Moulmein . .	56,194	3,02,416	3,12,154	3,87,390	3,86,397	3,66,278	3,23,500	3,06,865	3,62,720	3,70,959	3,40,178
4	Akyab .	31,687	1,43,205	1,67,032	1,51,282	2,47,016	2,27,116	1,50,132	1,89,926	3,78,396	2,97,159	2,23,153
5	Bassein . .	31,372	1,71,292	1,82,181	1,90,473	1,89,149	2,29,326	1,72,512	1,70,820	1,80,465	2,17,353	2,02,455
6	Prome . .	27,375	1,49,300	1,69,702	1,51,626	1,78,804	1,90,445	1,37,996	1,56,602	1,60,140	1,73,556	1,82,672
7	Henzada . .	24,756	91,746	98,381	1,21,079	1,08,172	133,003	86,101	1,90,722	1,16,033	1,73,490	1,13,650
	EASTERN BENGAL AND ASSAM											
1	Dacca . .	90,542	1,98,641	1,98,153	3,88,741	2,45,705	4,40,487	1,97,774	2,17,342	2,87,657	3,89,083	6,50,998
2	Narainganj .	24,472	74,526	77,125	84,897	1,36,858	1,19,366	67,787	87,960	1,98,552	1,56,791	1,09,821
3	Serajgunj . .	23,114	20,309	21,272	22,999	22,410	23,365	19,657	22,045	26,532	21,250	22,719
4	Chittagong .	22,140	82,235	79,843	91,197	98,661	1,19,794	61,503	83,385	78,059	1,02,877	1,22,285
5	Rampore-Bauleah	21,589	38,074	36,737	40,431	35,755	36,966	34,408	38,085	35,593	38,017	32,148
	BENGAL											
1	Calcutta . .	807,358	70,50,119	73,63,451	79,17,636	82,27,801	83,20,581	81,70,701	85,45,691	90,18,821	90,67,134	1,12,08,684
2	Howrah . .	157,594	6,28,159	6,27,900	7,97,177	9,12,152	8,41,160	6,34,734	7,68,925	8,68,888	9,28,299	8,41,404
3	Patna . .	153,739	2,12,694	1,89,948	1,95,140	2,96,986	2,24,491	1,86,016	1,86,596	1,94,591	1,89,575	1,86,538
4	Bhágalpur . .	75,764	1,67,145	1,41,532	1,93,562	1,39,759	1,36,988	1,14,213	1,22,573	2,07,937	2,50,349	1,56,070
5	Gaya . .	71,288	1,10,140	1,41,232	1,36,970	1,23,266	1,23,636	94,528	1,37,271	1,27,348	1,57,362	1,09,225
6	Darbhanga .	66,244	53,656	57,596	69,781	60,708	60,684	55,728	56,035	71,742	56,028	60,649
7	Monghyr . .	50,133	56,966	61,221	63,711	1,42,586	2,77,854	61,738	62,523	67,756	63,013	2,45,001
8	Cuttack . .	46,555	57,143	58,040	56,107	56,836	57,379	56,143	57,346	54,254	56,675	57,016
9	Arrah . .	46,170	56,848	62,806	56,612	76,826	1,16,343	51,517	57,658	53,675	42,514	1,18,448
10	Chápra . .	45,901	63,004	62,748	62,410	58,994	76,563	81,450	69,845	68,660	57,859	73,248
11	Muzaffarpur .	45,617	67,089	78,908	88,741	86,112	80,865	70,577	81,020	85,795	85,471	78,694
12	Bihár . .	45,063	30,501	31,185	33,112	34,288	33,315	33,827	32,305	32,944	30,933	35,546
13	Serampore . .	44,451	90,718	67,763	65,899	90,263	67,853	67,536	67,748	75,265	77,045	62,476
14	Cossipore-Chitpore	40,781	1,74,219	1,88,219	2,04,864	2,42,278	2,79,816	1,76,501	2,09,415	2,39,210	2,54,143	2,83,757
15	Burdwan . .	38,691	1,16,715	1,15,552	1,16,999	1,29,375	2,11,682	1,12,958	1,16,594	1,17,618	1,20,386	1,19,868
16	Midnapur . .	33,138	69,738	74,382	74,318	66,136	77,342	70,983	75,144	75,495	66,973	73,346
17	Mániktala . .	32,417	95,600	1,22,299	1,02,926	1,07,852	120,060	84,969	1,74,720	1,22,687	1,23,044	1,33,134
18	Puri . . .	30,857	62,704	64,063	1,36,888	1,73,684	1,11,802	66,843	61,493	73,859	70,244	1,22,627
19	Hooghly and Chinsurah . .	29,383	57,097	61,063	56,071	92,877	58,708	60,013	58,978	56,460	80,698	76,719
20	Garden Reach .	28,305	61,570	73,527	67,044	68,891	70,673	55,068	73,729	69,759	60,290	63,000
21	Santipore . .	26,898	40,214	47,560	43,646	48,514	43,800	39,101	43,937	49,822	41,518	44,112
22	South Suburban (Calcutta) .	26,365	25,361	29,985	36,658	29,939	42,398	24,837	30,132	32,538	29,786	31,224
23	Barnagore . .	25,432	41,276	42,100	56,727	48,426	53,487	38,198	41,821	41,652	72,028	55,506
24	Betia . .	24,696	23,259	24,090	24,594	26,923	27,023	24,427	25,469	25,298	24,101	26,161
25	Krishnagar .	24,547	41,651	48,631	48,317	48,176	58,283	49,402	46,852	48,479	45,458	52,629
26	Berhampore .	24,397	62,849	82,508	92,235	1,05,898	1,14,042	66,816	86,662	87,177	82,158	1,24,291
27	Naihátí . .	23,753	16,557	16,752	17,007	18,607	24,762	11,846	13,269	13,845	15,028	19,331
28	Sasseram . .	23,644	17,920	21,465	18,609	18,787	19,704	18,711	18,457	17,821	19,121	19,368
29	Ranchi . .	23,117	40,430	50,034	58,661	46,317	49,019	39,698	40,270	71,038	56,254	44,133
30	Dinapore-Nizamat	22,858	25,980	28,424	22,175	22,825	25,917	17,310	21,372	24,735	30,163	25,393
31	Bhatpara . .	21,540	31,479	38,024	35,751	46,166	84,591	37,294	37,930	30,408	36,531	60,704
32	Hajeepore . .	21,398	13,302	15,545	15,496	14,407	14,006	12,919	15,397	17,841	15,018	16,746
33	Balasore . .	20,965	18,727	23,689	29,986	19,995	24,896	19,490	25,229	21,399	25,588	27,770
34	Bankura . .	20,666	17,006	18,811	20,032	20,792	32,152	16,101	20,509	20,699	13,590	20,111

NOTE—No trustworthy statistics of annual growth of population are available, and though intercensal figures exist in respect of one municipality it has been thought advisable to adhere in every case to the 1901 official census figures

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above with the INCOME and EXPENDITURE (in rupees), in the official years 1905-06 to 1909-10—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
	U. P. of AGRA and OUDH											
1	Lucknow	240,649	5,91,933	6,77,915	6,33,564	8,25,872	7,32,574	8,19,356	7,63,528	8,73,949	8,50,559	8,11,363
2	Benares	204,378	4,86,805	5,51,395	5,46,376	5,11,860	5,88,544	4,92,943	5,08,472	5,96,750	6,93,732	4,68,108
3	Cawnpore	172,674	6,21,641	6,34,763	6,72,106	5,92,604	6,46,276	7,82,411	6,27,413	5,93,260	5,67,412	5,79,441
4	Agra	165,981	5,93,745	5,14,596	5,22,580	4,70,330	5,10,106	5,80,297	6,93,224	5,65,266	4,55,074	4,72,860
5	Allahabad	159,545	5,46,269	5,45,353	5,13,230	5,14,910	5,54,815	4,61,892	4,76,874	4,94,137	4,62,120	4,38,228
6	Bareli	117,389	2,22,243	2,31,181	2,47,200	2,25,654	2,45,268	2,03,324	2,14,349	2,43,735	2,32,459	2,28,068
7	Mirzapur	79,862	98,653	1,24,280	1,07,103	1,00,910	1,18,934	2,65,598	1,78,965	1,41,681	91,627	80,939
8	Meerut	78,740	2,72,463	2,93,633	2,73,187	2,81,789	2,94,838	2,25,535	2,56,766	2,63,797	2,71,774	2,69,223
9	Moradabad	75,128	1,16,222	1,17,302	1,20,644	1,32,294	1,30,614	1,07,125	1,44,417	1,89,088	1,61,682	2,71,189
10	Shahjahánpur	73,544	1,16,289	1,24,948	1,31,567	1,22,347	1,20,888	1,18,683	1,21,040	1,22,788	1,20,379	1,20,766
11	Koil (Aligarh)	70,434	1,09,256	1,09,036	1,12,313	1,05,221	1,12,728	89,772	81,392	1,18,299	88,666	92,390
12	Fyzabad	68,988	1,12,014	1,13,472	98,300	97,891	1,02,096	1,22,393	1,52,445	1,38,858	1,06,810	92,352
13	Saharanpur	66,254	1,04,329	1,01,204	1,17,768	1,18,384	1,18,562	75,864	79,140	98,821	1,03,992	94,752
14	Gorakhpur	63,377	83,833	95,030	84,347	97,218	91,611	81,946	80,765	80,114	93,305	88,998
15	Fategarh and Farukhabad	63,278	67,789	80,758	94,325	93,542	91,326	86,898	86,138	89,676	88,993	1,00,481
16	Muttra	57,114	75,728	73,079	74,461	74,279	86,289	68,085	68,910	79,903	77,053	80,618
17	Jhánsi	47,881	91,285	89,777	88,444	81,324	88,730	84,223	80,176	78,166	93,376	76,959
18	Jaunpur	42,771	56,248	55,650	54,088	51,991	52,260	59,052	60,321	53,931	71,867	1,03,375
19	Háthras	42,578	51,480	57,090	61,668	58,900	51,400	54,566	46,540	49,793	1,76,846	1,14,634
20	Etáwah	42,570	64,497	60,791	63,135	51,207	59,600	56,301	61,594	57,438	62,827	61,722
21	Amroha	40,077	38,122	33,326	32,370	32,644	35,144	34,116	34,367	35,343	31,927	33,088
22	Sambhal	39,713	33,824	35,301	32,470	32,468	37,581	31,620	31,970	43,966	35,604	36,324
23	Ghazipur	39,429	54,083	47,181	51,952	49,189	46,603	39,749	46,475	52,231	49,400	40,462
24	Budaun	39,031	58,694	63,832	62,484	59,410	65,878	59,603	60,239	60,612	66,440	1,16,608
25	Pilibit	33,490	68,689	66,574	76,461	68,978	78,994	75,780	65,576	82,022	66,731	65,586
26	Khúria	29,277	40,898	39,067	39,841	39,302	41,568	32,174	30,059	35,572	34,525	34,418
27	Bahraich	27,304	32,874	34,672	39,967	40,979	37,131	35,344	34,017	33,387	51,868	38,674
28	Chandausi	25,711	41,196	45,044	63,599	41,369	45,889	88,871	1,32,876	43,261	50,158	39,338
29	Hardwár Union	25,597	75,965	76,240	93,464	78,420	88,584	60,139	62,869	60,462	1,04,293	86,034
30	Dehra	24,039	60,190	69,487	66,241	67,119	74,850	72,855	56,685	90,862	72,600	67,220
31	Muzaffarnagar	23,444	48,835	39,026	39,807	36,489	41,250	39,847	32,679	37,344	37,839	35,246
32	Brindaban	22,717	23,102	22,814	24,449	21,339	21,631	23,601	20,578	24,821	22,533	19,348
33	Bánda	22,565	30,798	33,254	33,421	28,437	29,106	33,778	30,647	31,697	30,442	29,616
34	Nagina	21,412	23,205	39,580	23,030	34,055	32,820	19,704	41,897	59,753	23,168	43,877
35	Deoband	20,167	27,289	23,366	23,245	22,702	25,004	23,885	32,165	43,280	39,024	21,529
36	Shahabad	20,036	16,047	16,874	21,196	17,673	16,961	14,838	16,925	16,782	19,023	18,653
	AJMER-MERWARA											
1	Ajmer	73,839	2,27,993	2,08,421	2,16,186	2,11,912	2,05,153	2,02,757	1,93,147	2,58,713	2,67,720	2,29,640
2	Beáwar	21,928	61,016	47,258	48,634	46,774	57,991	62,479	41,532	46,267	60,139	62,019
	PANJAB											
1	Delhi	208,575	5,82,485	6,39,422	6,52,257	7,69,591	7,85,225	6,69,672	6,83,628	7,00,245	6,95,581	7,12,758
2	Lahore	186,884	6,85,016	6,91,323	7,21,167	7,44,987	8,61,821	6,74,756	6,32,241	6,31,698	7,11,232	7,42,737
3	Amritsar	162,429	5,92,649	5,34,538	5,57,841	5,11,512	6,33,332	6,55,897	5,31,762	5,46,430	6,56,834	6,17,291

MUNICIPALITIES

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1905-06 to 1909-10—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
	PANJAB—*continued*											
4	Rawalpindi	87,688	2,21,437	1,82,269	2,09,152	2,51,427	2,41,972	2,05,194	3,05,660	2,16,404	2,53,155	2,51,460
5	Mooltan	87,394	1,73,835	1,90,157	2,25,300	2,26,683	2,10,731	2,80,124	2,19,627	2,28,591	2,29,727	2,14,032
6	Siálkot	57,956	1,12,810	1,49,880	1,70,816	1,56,905	1,65,298	1,21,675	1,54,035	1,64,446	1,54,650	1,54,593
7	Jalandhar	54,455	74,261	67,582	64,992	67,218	83,485	67,869	85,288	74,499	67,279	72,937
8	Ludhiána	48,649	1,19,014	1,82,365	1,20,003	1,12,565	1,23,623	87,337	2,41,551	2,82,798	1,10,192	1,10,905
9	Bhiwáni	35,917	51,663	40,872	54,843	62,969	57,101	51,973	49,405	52,322	57,899	57,915
10	Gujránwála	28,356	63,119	89,544	82,281	1,18,161	80,641	72,761	83,695	84,037	86,466	1,05,336
11	Batála	27,365	40,853	44,318	53,522	50,113	56,570	43,362	46,301	50,909	54,677	64,425
12	Rewári	27,295	38,387	30,943	52,752	45,309	45,252	39,863	36,510	40,736	44,926	44,642
13	Pánipat	26,914	31,140	30,791	34,328	37,589	40,260	29,567	29,160	29,781	35,298	31,653
14	Ambála	26,744	72,853	77,753	74,175	73,661	83,242	86,498	69,359	71,029	75,873	74,821
15	Ferozepur	23,475	61,990	62,859	87,998	63,353	64,155	84,767	52,192	58,429	85,101	68,841
16	Jhang	23,198	35,466	47,203	50,546	48,366	56,363	34,713	48,075	54,013	50,148	46,178
17	Karnál	22,703	32,991	33,494	41,844	30,466	42,136	34,952	29,388	31,049	34,009	35,684
18	Kasúr	22,022	47,029	66,915	59,621	59,301	59,571	57,718	52,762	69,851	68,287	58,822
19	Dera Ghazi Khan	21,016	71,931	58,884	71,092	54,196	61,440	51,270	52,361	47,848	39,302	56,476
20	Rohtak	20,323	19,551	23,271	25,243	56,373	26,094	15,639	25,175	29,856	41,981	42,180
	N.-W. FRONTIER PROVINCE											
1	Peshawar	95,147	2,83,106	2,67,057	2,68,702	2,95,364	3,02,655	3,00,541	2,80,106	2,39,470	2,32,371	3,11,078
2	Dera Ismail Khan	24,486	73,504	74,371	78,909	94,796	1,06,458	67,965	58,251	63,567	79,249	83,395
	BOMBAY											
1	Bombay	776,006	90,92,539	93,64,288	95,75,706	99,43,640	1,08,42,021	96,18,126	95,19,585	1,02,30,048	1,13,14,706	1,25,34,429
2	Ahmedabad	180,673	5,49,750	5,59,886	6,54,212	7,02,419	6,39,570	7,19,742	5,39,113	5,34,334	5,82,683	5,59,354
3	Surat	119,306	3,53,216	3,82,933	4,14,753	4,32,162	4,77,754	3,15,128	3,08,455	3,37,710	5,10,905	4,21,852
4	Karáchi	116,663	18,45,980	11,33,462	12,00,970	13,95,045	18,81,600	20,09,050	8,89,699	11,27,462	12,68,158	12,67,360
5	Poona	111,385	4,12,731	3,30,681	3,43,545	3,61,931	3,71,607	3,67,471	3,71,476	3,74,289	3,78,368	3,03,438
6	Sholapur	74,521	1,77,915	1,82,083	1,87,271	1,89,947	2,17,075	1,94,504	1,66,593	1,76,707	1,66,599	2,35,612
7	Hyderabad	69,378	2,24,489	3,27,321	4,17,132	3,12,668	4,06,577	1,95,932	2,11,992	2,61,877	2,70,987	3,18,765
8	Hubli	60,212	1,64,193	1,30,332	1,63,063	1,69,515	2,06,826	1,31,592	1,17,451	1,86,779	1,27,930	1,64,316
9	Shikárpur	49,491	1,63,185	1,72,875	1,77,028	1,63,927	1,77,214	1,53,024	1,27,069	1,57,838	1,89,103	1,72,712
10	Broach	42,896	1,11,428	90,251	91,655	94,618	96,572	1,06,973	97,496	75,802	96,232	1,02,474
11	Ahmadnagar	35,802	83,367	86,154	1,05,982	1,00,870	1,06,985	69,336	83,193	87,458	89,063	81,819
12	Sukkur	31,316	2,16,386	1,95,896	2,19,865	2,36,499	2,16,603	1,81,986	1,43,938	1,41,434	1,61,509	1,58,312
13	Dharwar	31,280	47,307	48,896	47,948	1,23,071	98,894	47,208	47,597	41,211	1,19,522	1,96,105
14	Nadiád	31,048	59,019	55,956	59,145	59,206	61,958	53,215	46,736	56,334	55,820	64,324
15	Gadag-Betigeri	30,653	48,238	41,643	53,812	54,203	60,813	49,218	48,940	47,865	54,772	59,312
16	Belgaum	26,237	55,589	57,103	54,133	59,345	1,07,613	55,749	53,205	55,517	53,723	1,08,988
17	Dhulia	24,726	88,766	106,149	87,992	70,335	82,760	74,686	84,874	81,764	57,648	60,565
18	Barsi	24,124	70,681	50,687	50,838	48,153	69,398	54,763	56,714	56,994	55,047	47,915
19	Bijapur	23,811	44,203	35,538	38,358	41,025	1,28,663	34,450	38,738	36,907	40,669	1,18,398
20	Satara	22,113	56,572	51,118	58,220	59,744	56,036	41,152	40,787	42,383	42,839	42,579
21	Násik	21,490	77,986	79,931	68,563	1,11,603	1,65,288	64,026	63,523	63,515	96,977	1,33,795
22	Pandharpur	21,024	92,150	99,029	93,330	2,78,573	2,55,261	1,11,617	1,04,468	1,12,225	2,87,359	2,59,543
23	Godhra	20,847	22,347	21,393	22,305	26,141	30,470	26,959	23,127	23,316	24,691	30,145
24	Bandra	20,846	1,32,129	1,20,703	1,28,926	1,28,568	1,20,799	1,37,068	1,02,371	1,22,168	1,33,294	1,29,481

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE in rupees in the official years 1905-06 to 1909-10—concluded

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
	CENTRAL PROVINCES AND BERAR											
1	Nagpur	127,734	4,03,114	4,49,458	4,15,446	5,35,137	6,45,675	3,85,721	3,86,141	5,06,940	5,73,485	7,48,633
2	Jubbulpore	77,159	2,36,015	2,43,371	2,63,545	2,59,594	3,06,520	1,73,036	1,84,422	5,10,954	2,49,493	2,51,999
3	Amráoti	34,216	61,904	59,963	65,408	77,124	72,130	57,955	83,236	64,716	76,347	57,801
4	Burhánpu.	33,341	60,081	71,269	63,917	61,023	65,353	43,921	69,835	57,521	60,088	89,246
5	Saugor	31,412	67,682	76,167	76,610	75,322	77,510	69,694	74,182	69,886	84,435	76,944
6	Raipur	30,067	93,345	91,786	93,776	1,07,064	1,35,201	78,397	80,229	99,952	1,01,168	1,24,022
7	Akola	29,289	64,205	99,335	59,570	68,246	75,368	68,601	78,579	63,681	58,767	62,649
8	Ellichpur	26,082	24,939	20,256	20,647	24,216	21,223	24,299	20,073	29,021	24,121	22,792
	MADRAS											
1	Madras	509,346	20,43,097	21,74,847	25,63,882	22,43,129	25,46,897	26,77,340	18,57,306	17,92,086	21,54,201	27,36,937
2	Madura	105,984	2,35,037	2,46,414	2,79,740	2,72,072	3,17,849	2,13,375	2,20,474	2,85,307	3,17,319	3,02,454
3	Trichinopoly	102,365	1,93,086	2,21,332	2,24,530	2,45,929	2,69,384	1,84,145	1,93,663	1,94,181	2,33,632	2,42,368
4	Calicut	76,868	87,143	85,127	88,672	88,330	1,35,430	85,620	97,088	1,16,962	97,792	1,30,597
5	Salem	70,621	97,064	87,309	1,07,120	1,06,475	1,08,459	92,222	91,552	1,02,586	1,16,097	1,07,498
6	Kumbakónam	59,673	1,00,611	1,04,732	1,12,757	1,54,468	1,30,208	1,17,365	1,01,090	1,06,965	1,32,421	1,68,431
7	Tanjore	57,870	1,13,533	1,19,404	1,18,021	1,23,512	1,34,334	1,18,772	1,14,662	1,17,153	1,12,045	1,20,684
8	Negapatam	57,190	84,844	92,248	89,416	94,075	98,085	89,840	98,481	1,08,364	84,585	94,052
9	Coimbatore	53,080	63,645	83,319	77,761	82,494	1,20,728	67,047	73,639	1,16,695	1,15,910	1,16,433
10	Cuddalore	52,216	63,888	78,424	66,977	79,981	91,289	58,143	64,754	78,685	76,571	1,01,618
11	Bellary	51,736	1,38,591	78,068	1,04,627	1,37,422	1,19,626	89,502	81,594	1,20,447	1,24,813	1,32,682
12	Cocanada	48,096	1,10,220	1,09,962	1,08,465	1,22,468	1,15,770	1,01,569	1,01,048	1,10,380	1,39,389	1,34,374
13	Conjeeveram	46,164	62,258	65,886	65,430	71,617	79,473	56,468	63,488	66,492	74,595	69,990
14	Pálghat	44,177	77,525	78,965	94,511	83,382	85,180	74,992	74,450	75,731	87,680	91,976
15	Mangalore	44,108	71,682	72,000	66,270	92,265	76,320	75,511	59,531	68,160	87,871	71,184
16	Vellore	43,537	62,492	67,902	83,968	84,805	88,548	56,884	86,459	1,61,319	1,02,653	1,31,531
17	Vizagapatam	40,892	73,561	70,922	77,799	87,238	1,01,571	60,973	75,947	59,776	70,115	97,557
18	Tinnevelly	40,469	62,185	64,050	61,785	83,517	87,381	61,913	65,463	46,995	73,001	73,348
19	Palamcottah	39,545	49,732	50,220	49,918	51,921	53,106	51,155	50,690	49,084	50,575	52,979
20	Masulipatam	39,507	69,587	72,987	65,798	69,678	86,979	77,867	70,318	76,805	65,845	80,178
21	Rajahmundry	36,408	53,698	61,644	67,712	79,028	1,04,295	55,850	60,986	66,553	73,004	1,01,968
22	Vizianagram	36,135	43,527	44,648	56,163	44,985	52,211	43,029	41,616	42,448	52,534	57,850
23	Ellore	33,521	51,599	48,448	49,292	50,255	69,573	45,546	44,490	49,167	55,016	67,691
24	Nellore	32,040	51,153	69,631	70,760	70,005	75,185	57,406	59,093	60,925	1,35,536	84,350
25	Guntúr	30,833	74,497	84,827	85,032	80,399	90,182	1,16,667	66,403	1,00,609	85,544	1,78,635
26	Adóni	30,416	47,687	43,785	50,342	56,738	62,615	42,315	51,494	52,990	53,751	58,314
27	Tuticorin	28,048	56,886	64,731	64,040	61,321	80,195	64,370	55,873	56,383	71,690	84,086
28	Tellicherry	27,883	53,937	65,499	83,023	63,909	62,060	51,427	67,370	62,243	66,000	76,529
29	Srivilliputur	26,382	19,722	18,512	20,296	20,308	21,786	18,896	20,471	19,188	19,475	21,432
30	Cannanore	26,354	37,811	36,544	36,825	51,468	43,528	36,750	35,906	37,737	49,410	44,436
31	Berhampore	25,729	37,429	38,769	40,284	45,392	49,915	33,431	34,067	43,616	45,949	85,680
32	Karnul	25,376	56,963	58,728	60,609	63,872	66,565	55,795	64,652	52,984	60,542	67,043
33	Dindigul	25,182	46,803	58,690	55,367	58,918	56,993	54,475	44,045	47,606	62,916	52,125
34	Máyavaram	24,276	46,089	49,576	51,086	52,127	52,708	47,648	47,682	47,327	55,348	57,278
35	Bezváda	24,224	63,034	60,003	82,863	82,942	1,07,365	51,292	62,404	39,532	93,186	2,26,407
36	Srírangam	23,039	34,686	33,508	36,203	40,924	47,701	34,668	29,270	31,815	32,298	39,051
37	Gudiyattam	21,345	20,739	25,914	26,490	24,037	28,178	24,504	30,654	28,127	31,355	31,564
38	Mannárgudi	20,449	28,098	29,840	35,174	34,263	42,560	31,245	26,476	31,215	39,620	38,763

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 44 TO 52]

(Compiled from annual reports on District and Local Boards supplied by Local Governments and Administrations)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. They are at work under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Eastern Bengal and Assam, Bengal, and Madras there are also Union Committees or *Panchayets*. There are in India 197 District Boards and 517 Local Boards subordinate to them. There are also 450 Union Committees, 389 in Madras, 52 in Bengal, and 9 in Eastern Bengal and Assam. The population of the tracts over which the Boards have jurisdiction was over 206 millions in 1909-10, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 16,174 in 1909-10, of whom 5,360, being 33 per cent, were elected. The others were either nominated or *ex-officio* members (8,996 of the former and 1,818 of the latter), and of these the largest numbers, in proportion to the total number of members, are on the North-West Frontier Province and Madras Boards, the latter being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 349 out of a total membership for District and Local Boards of 5,660. In the North-West Frontier Province there was no elected member owing to the abolition, in 1903-04, of the elective system of appointing members in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

Central Provinces (including Berar)	72·3	per cent.
United Provinces of Agra and Oudh	69·2	,,
Bombay	44·6	,,
Eastern Bengal and Assam	42·8	,,
Panjab	38·1	,,
Bengal	33·4	,,
Madras	6·2	,,

The average for all these provinces is nearly 44 per cent.

The Boards are practically manned by Indians who constitute 92 per cent of the whole, numbering 14,970 as compared with only 1,204 Europeans and Eurasians. Twenty-four per cent of the total number of members of all Boards were Government officials.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1909-10 amounted to ₹484 lakhs against ₹478 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was about ₹2,50,000. The 19 Local Boards in Assam (where there are no District Boards) had an average income of ₹80,000. The Union Committees of Bengal and Eastern Bengal and Assam had an average income of ₹497 each, and the Union *Panchayets* of Madras had an average income of ₹2,254.

The most important item of revenue is provincial rates, which represent a proportion varying from 42 per cent in Madras to 51 per cent in the Panjab of the total income of the Boards. The following table shews the percentage of each principal source of revenue in the chief provinces:—

	Provincial rate	Police	Education	Civil Works	Contribution from Provincial revenues
Eastern Bengal and Assam	45·6	5·9	1·4	8·8	27·4
Bengal	48·2	4·4	7·5	17·8	..
United Provinces	44·5	5·6	7·5	8·7	26.6
Panjab	51·4	1·8	3·6	8·1	25·5
Bombay	46·9	1·5	2·6	7·0	37·2
Madras	42·5	--	3·4	21·5	--
GRAND TOTAL	45·3	3·2	5·2	13·8	12·4

LOCAL BOARDS—*continued*

It may be explained that in Bengal contributions from provincial revenues during 1909-10 have been adjusted under the appropriate heads to which the sums so paid were devoted, and that in Madras contributions which took the form of grants to aided schools were paid direct from Provincial funds in 1909-10 instead of through Local Boards as before.

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt" was R482 lakhs as against R497 lakhs in the previous year. As in the previous year R251 lakhs were spent on the construction and maintenance of public works, such as roads and bridges. The other principal objects of expenditure were:—Education R113 lakhs: Medical R50 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to nearly R8 lakhs, was spent on sanitation, *i.e.*, on the improvement of water supplies and village-sites, conservancy, and similar purposes. In the year under review nearly R1¼ lakhs were spent on Famine relief (R87,330 in Bengal and R32,516 in Eastern Bengal and Assam). Attention may be directed to the fact that District Boards in Eastern Bengal and Assam, the Panjab, the Central Provinces, and Coorg, were relieved of considerable amounts by the imperialization of the district post charges with effect from the 1st April 1906. The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads:—

	Civil Works	Education	Medical	Administration
Bengal	57·09	16·5	5·7	2·9
Bombay	51·7	33·9	5·3	2·3
United Provinces	46·3	35·4	11·5	2·4
Panjab	38·9	21·9	10·4	2·9
Madras	48·1	8·8	13·2	3·09
Eastern Bengal and Assam	52·7	25·7	7·3	2·5

LOCAL BOARDS

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1900-01 to 1909-10

		Number of Boards	Number of Members		Income				Expenditure				
			Elected	*Ex-officio* and nominated	From Provincial rates	Contributions from Provincial revenues	From other sources	Total	Educational	Medical	Public Works	Other charges	Total
					R	R	R	R	R	R	R	R	R
Eastern Bengal and Assam	1900-01	19	134	227	6,44,921	2,43,299	2,39,334	11,27,554	2,15,522	97,219	7,82,248	1,28,340	12,23,329
	1901-02		133	232	6,62,595	2,42,913	2,45,182	11,50,690	2,24,298	98,250	6,48,356	1,26,011	10,96,915
	1902-03		133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903-04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904-05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905-06	(b)65	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906-07	(b)66	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
	1907-08	(b)66	397	570	22,71,031	15,32,878	12,86,453	50,90,362	13,66,579	3,27,224	25,32,704	8,67,906	59,94,413
	1908-09	(b)66	398	567	22,76,328	16,32,687	16,06,063	55,65,078	14,68,385	3,68,824	29,93,791	9,02,771	57,33,771
	1909-10	(b)66	415	553	22,88,849	13,75,684	13,52,752	50,17,285	13,74,964	4,01,013	28,92,688	8,13,964	54,82,629
Bengal	1900-01	147	720	1,386	42,35,060	6,11,145	25,51,962	73,98,167	12,91,247	4,59,422	45,36,741	10,83,660	73,71,070
	1901-02	(a)148	711	1,402	42,19,181	5,51,846	32,94,010	80,65,037	13,31,926	4,41,939	46,85,791	18,52,082	83,11,738
	1902-03	(a)146	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903-04	(a)146	686	1,408	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904-05	(a)146	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905-06	(a)106	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906-07	(a)107	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
	1907-08	(a)107	505	1,032	34,06,194	6,86,113	38,46,555	79,38,862	11,70,390	4,06,096	45,69,276	17,83,359	79,29,121
	1908-09	(a)107	508	1,037	34,88,414	9,95,761	33,91,845	78,76,020	12,84,770	4,29,397	43,83,396	24,47,854	85,45,417
	1909-10	(a)107	513	1,028	36,09,792	..	38,83,929	74,93,721	11,90,503	4,17,846	41,56,410	15,15,534	72,80,293
United Provinces of Agra and Oudh	1900-01	48	600	327	33,07,267	6,47,310	15,98,234	55,52,811	14,74,518	5,96,298	24,26,819	8,78,278	53,75,913
	1901-02		598	324	32,63,452	6,74,993	16,65,375	56,03,820	15,34,748	5,90,734	25,57,609	8,09,317	54,92,408
	1902-03		608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903-04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904-05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905-06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,205
	1906-07		628	328	35,69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
	1907-08		634	277	35,14,841	23,81,464	20,44,519	79,40,824	27,25,349	8,30,464	34,38,567	6,19,123	76,13,503
	1908-09		647	257	37,05,646	23,61,164	21,38,463	82,05,273	29,91,488	8,95,652	36,05,808	5,92,032	80,84,980
	1909-10		620	275	36,38,721	21,76,987	23,56,032	81,71,740	28,23,789	9,21,549	36,97,243	5,31,641	79,74,222
Ajmer-Merwara	1900-01	1			22,232	..	14,088	36,320	7,177	7,952	4,606	5,865	25,600
	1901-02		16	25	20,156	..	12,608	32,764	7,108	7,409	16,128	7,528	38,173
	1902-03				18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903-04				20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904-05		22	25	22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905-06		16	25	9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906-07		16	25	24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
	1907-08		16	25	20,880	15,000	16,874	52,754	8,852	7,014	29,109	5,758	50,733
	1908-09		16	25	25,387	15,000	15,282	55,669	7,558	7,871	41,558	5,879	62,866
	1909-10		16	25	22,848	15,000	17,341	55,189	7,663	7,468	25,983	6,379	47,493

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in these provinces during 1905-06

(a) Exclusive of 56, 57, 58, 58, 48, 49, 50, 51 and 52 Union Committees with 459, 465, 468, 474, 418, 418, 327, 436 and 444 members in 1901-02, 1902-03, 1903-04, 1904-05, 1905-06, 1906-07, 1907-08, 1908-09 and 1909-10, respectively, whose income and expenditure are included in those of the District Boards

(b) Exclusive of 8, 10, 9, 9, and 9 Union Committees in 1905-06, 1906-07, 1907-08, 1908-09, and 1909-10 respectively, whose income and expenditure are included in those of the District Boards

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1900-01 to 1909-10—continued

		Number of Boards	NUMBER OF MEMBERS		INCOME				EXPENDITURE				
			Elected	*Ex-officio* and nominated	From Provincial rates	Contributions from Provincial revenues	From other sources	TOTAL	Educational	Medical	Public Works	Other charges	TOTAL
					R	R	R	R	R	R	R	R	R
Panjab	1900–01	82	901	1,269	22,82,998	5,124	8,01,818	30,89,940	6,73,334	6,01,733	8,34,783	11,10,955	32,20,805
	1901–02	79	829	1,041	24,28,402	16,420	7,72,117	32,16,939	6,34,265	6,79,311	7,30,622	11,58,329	32,02,527
	1902–03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903–04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904–05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905–06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906–07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
	1907–08	49	606	905	25,04,269	10,15,724	12,70,048	47,90,041	11,41,599	5,90,171	22,84,901	8,77,017	48,93,688
	1908–09	45	570	847	25,53,281	13,01,030	11,26,973	49,81,284	12,22,131	6,31,682	21,44,714	15,46,054	55,44 581
	1909–10	46	543	881	27,82,426	13,81,099	12,45,244	54,08,769	12,20,193	5,79,767	21,62,618	15,87,913	55,50,491
North-West Frontier Province	1901–02	7	16	220	1,85,502	203	88,095	2,73,800	57,238	38,468	66,775	89,866	2,52,367
	1902–03			219	1,48,899	..	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1903–04		..	216	1,54,737	..	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1904–05		..	216	1,84,977	..	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1905–06		..	216	1,78,833	..	65,215	2,44,048	60,906	37,859	84,542	51,753	2,35,060
	1906–07	5	..	216	1,96,592	..	1,02,454	2,99,046	73,017	39,713	1,18,349	62,155	2,93,234
	1907–08		..	215	2,17,999	..	99,000	3,16,999	75,265	41,364	1,06,915	69,229	2,92,773
	1908–09		..	216	2,19,067	..	1,35,946	3,55,013	82,119	55,866	1,07,143	91,450	3,34,578
	1909–10		..	216	2,21,058	..	1,59,386	3,80,444	85,155	55,941	1,21,211	1,10,421	3,72,728
Bombay	1900–01	230	1,598	1,973	22,55,505	10,39,401	7,89,967	40,84,873	15,12,908	3,33,825	17,09,964	5,06,241	40,62,938
	1901–02		1,599	1,970	27,04,924	9,69,609	7,64,310	44,38,843	15,10,385	3,01,626	18,26,238	4,31,229	40,69,478
	1902–03		1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903–04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904–05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905–06	232	1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906–07		1,611	1,999	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676
	1907–08		1,621	2,012	30,46,242	22,85,658	10,74,169	64,06,069	19,99,462	3,11,960	33,71,521	5,79,048	62,61,991
	1908–09		1,624	2,021	29,30,108	22,86,109	12,81,592	64,97,809	21,54,902	3,27,125	36,01,139	6,21,425	67,04,591
	1909–10	237	1,625	2,008	32,25,719	25,62,981	10,90,015	68,78,715	23,76,811	3,73,547	35,47,310	6,30,772	69,28,440
Central Provinces and Berar	1900–01	71	911	301	2,72,830	1,21,894	3,27,493	7,22,217	2,68,055	89,124	1,82,911	2,55,044	7,95,134
	1901–02			302	5,84,977	1,45,730	3,60,952	10,91,659	2,71,593	87,019	2,64,687	2,61,116	8,84,415
	1902–03	72	921	298	4,18,579	3,64,301	4,17,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903–04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904–05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905–06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,89,016	6,18,027	7,17,525	22,34,988
	1906–07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20,499
	1907–08	96	1,219	437	8,92,535	7,23,465	10,04,197	27,10,287	7,52,370	2,44,627	10,36,309	8,20,328	28,53,634
	1908–09	95	1,215	450	9,07,653	..	17,51,050	26,58,703	8,74,942	2,58,116	12,03,545	10,07,258	33,43,861
	1909–10	97	1,277	491	10,48,759	..	16,86,865	27,35,624	8,44,934	2,34,603	9,32,151	6,49,794	26,61,482

No. 1—*concluded*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1900-01 to 1909-10—concluded

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Hyderabad Assigned Districts	1900-01	27	365	160	3,68,930	81,932	2,42,396	6,93,258	1,98,074	14,656	1,70,665	4,36,012	8,19,407
	1901-02		365	159	3,19,646	81,800	3,26,062	7,27,508	1,90,879	14,028	2,00,899	1,56,474	5,62,280
	1902-03		376	158	3,40,702	66,000	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1900-01	479	308	4,993	57,27,887	2,85,260	39,44,261	99,57,408	10,23,629	14,12,970	42,07,144	29,46,485	95,90,228
	1901-02	(*a*)482	310	4,978	59,05,816	3,22,213	46,22,176	1,08,50,205	10,42,694	15,20,443	42,34,071	43,20,493	1,11,17,701
	1902-03	(*b*)480	312	5,096	61,27,058	7,61,985	43,55,202	1,12,44,245	12,50,369	16,71,395	46,55,267	35,37,199	1,11,14,230
	1903-04	(*c*)480	307	5,060	63,40,369	8,94,339	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904-05	(*d*)481	299	5,042	61,62,246	7,54,031	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905-06	(*e*)486	342	5,180	69,32,199	26,49,623	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906-07	(*f*)487	322	5,222	68,16,818	27,53,457	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
	1907-08	(*g*)489	318	5,189	70,80,954	28,42,440	57,47,112	1,50,70,506	19,47,079	18,31,646	67,08,796	42,39,929	1,47,27,450
	1908-09	(*h*)491	330	5,240	62,31,593	..	88,94,618	1,51,26,211	23,15,977	21,04,537	70,20,526	44,10,016	1,58,51,056
	1909-10	(*i*)495	349	5,311	64,98,964	..	87,78,830	1,52,77,794	13,80,797	20,58,386	75,01,290	46,37,525	1,55,77,998
Coorg	1901-02	1	2	14	26,629	20,000	34,289	80,918	13,465	3,464	34,496	13,050	64,475
	1902-03				31,937	..	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903-04				30,861	..	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904-05				29,906	..	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905-06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906-07				30,200	7,000	35,468	72,668	13,047	3,054	40,979	3,715	60,795
	1907-08				30,320	7,000	34,809	72,129	13,714	5,319	37,514	4,436	60,983
	1908-09				30,467	7,000	38,402	75,869	14,382	6,414	47,313	4,427	72,536
	1909-10	1	2	.16	30,428	7,000	36,817	74,245	14,635	8,402	43,712	4,925	71,674
TOTAL	1900-01	1,101	5,553	10,661	1,91,17,630	30,35,365	1,05,09,553	3,26,62,548	66,64,464	36,13,199	1,48,55,881	73,50,880	2,24,84,424
	1901-02	1,104	5,490	10,667	2,03,21,280	30,25,727	1,21,85,176	3,55,32,183	68,18,599	37,82,691	1,52,65,672	92,25,515	3,50,92,477
	1902-03	1,087	5,396	10,634	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,178
	1903-04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,56,307	3,74,06,859
	1904-05	1,087	5,375	10,609	2,07,73,506	49,72,352	1,17,89,697	3,75,35,255	85,61,108	42,16,846	1,78,55,771	78,43,007	3,84,76,732
	1905-06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,93,133	4,22,16,617
	1906-07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782
	1907-08	1,093	5,318	10,676	2,29,85,265	1,14,89,742	1,65,13,736	5,09,88,743	1,12,00,659	45,95,885	2,41,15,612	98,66,133	4,97,78,289
	1908-09	1,091	5,310	10,674	2,23,67,944	86,48,751	2,03,80,234	5,13,96,929	1,24,16,654	50,83,484	2,51,48,933	1,16,29,166	5,42,78,237
	1909-10	1,103	5,360	10,814	2,33,67,564	75,18,751	2,06,07,211	5,14,93,526	1,13,19,444	50,58,522	2,50,80,616	1,04,88,868	5,19,47,450

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, of which "Provinces" those districts form an administrative division from that date

(*a*) Including 381 Union Panchayets with 842 *ex-officio* and 2,682 nominated members, of whom 1,123 are officials and 48 Europeans
(*b*) ,, 379 ,, 836 ,, 2,738 ,, 1,127 ,, 46 ,,
(*c*) ,, 379 ,, 814 ,, 2,723 ,, 1,092 ,, 43 ,,
(*d*) ,, 380 ,, 813 ,, 2,746 ,, 1,102 ,, 55 ,,
(*e*) ,, 381 ,, 802 ,, 2,787 ,, 1,091 ,, 48 ,,
(*f*) ,, 382 ,, 812 ,, 2,814 ,, 1,102 ,, 47 ,,
(*g*) ,, 384 ,, 814 ,, 2,822 ,, 1,087 ,, 47 ,,
(*h*) ,, 386 ,, 817 ,, 2,852 ,, 1,077 ,, 43 ,,
(*i*) ,, 389 ,, 831 ,, 2,908 ,, 1,092 ,, 48 ,,

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Post Office (including mail cart and district post)	Police (cattle-pound)	Education: School fees	Education: Miscellaneous (including sale of books and contributions)	Education: Total
Eastern Bengal and Assam	1905-06	12,29,014	..	21,44,752	3,971	1	2,60,687	25,500	1,32,735	1,58,235
	1906-07	18,68,008	..	22,21,179	4,233	..	2,69,826	15,654	62,820	78,474
	1907-08	22,40,941	25,422	22,71,031	5,088	..	2,75,644	33,950	48,587	82,537
	1908-09	22,37,365	26,923	22,76,328	4,572	..	2,93,257	37,195	43,459	80,654
	1909-10	20,44,962	28,999	22,88,849	5,191	..	2,99,028	39,400	32,141	71,541
Bengal	1905-06	15,61,324	..	32,54,963	36,062	..	3,15,522	24,289	22,181	46,470
	1906-07	33,33,159	..	32,43,952	34,692	..	3,32,923	25,409	33,585	58,994
	1907-08	28,22,764	..	34,06,194	33,925	..	3,43,487	25,901	21,808	47,709
	1908-09	28,51,245	..	34,88,414	36,645	..	3,30,309	26,917	30,983	57,900
	1909-10	21,86,270	376	36,09,792	32,196	..	3,35,491	30,424	5,32,543	(a)5,62,967
United Provinces of Agra and Oudh	1905-06	12,30,092	15,068	33,21,466	20,316	..	3,53,992	3,00,456	1,32,535	4,32,991
	1906-07	10,79,000	15,309	35,69,417	21,312	..	3,56,811	3,19,386	1 32,804	4,52,190
	1907-08	12,70,987	15,661	35,14,841	26,173	..	4,59,525	3,43,994	1 91,196	5,35,190
	1908-09	16,53,738	15,890	37,05,646	28,006	..	3,99,851	3,54,857	2,07,766	5,62,623
	1909-10	16,92,681	16,474	36,38,721	28,497	..	4,61,287	3,95,745	2,23,873	6,19,618
Ajmer-Merwara	1905-06	44,214	..	9,990	551	..	300	658	964	1,622
	1906-07	12,259	..	24,406	864	..	600	663	960	1,623
	1907-08	31,289	..	20,880	820	..	4,115	639	960	1,599
	1908-09	33,310	..	25,387	856	..	2,342	612	960	1,572
	1909-10	26,113	..	22,848	821	..	3,094	680	960	1,640
Panjab	1905-06	12,74,594	..	22,97,161	2,210	8,975	76,845	1,08,026	14,753	1,22,779
	1906-07	19,50,233	..	26,08,838	1,851	..	75,197	1,21,280	12,377	1,33,657
	1907-08	23,66,263	..	25,04,269	2,146	..	90,176	1,23,896	37,568	1,61,464
	1908-09	22,57,891	..	25,53,281	2,012	..	1,00,492	1,41,559	38,399	1,79,958
	1909-10	17,04,568	605	27,82,426	1,991	..	99,205	1,69,464	29,467	1,98,931
North-West Frontier Province	1905-06	51,509	11,846	1,78,833	..	2,318	1,082	4,072	634	4,706
	1906-07	63,175	40,515	1,96,592	..	433	874	4,488	1,770	6,258
	1907-08	69,417	42,697	2,17,999	..	..	919	4,816	1,738	6,554
	1908-09	98,380	..	2,19,067	..	..	880	5,187	20,735	25,922
	1909-10	1,18,815	..	2,21,058	..	..	2,405	5,545	21,202	26,747
Bombay	1905-06	18,26,206	..	25,78,915	15,439	..	1,20,211	1,28,754	24,973	1,53,727
	1906-07	20,97,019	..	31,51,508	14,905	..	1,12,281	1,38,976	20,502	1,59,478
	1907-08	30,51,799	1,03,872	30,46,242	15,711	..	1,33,623	1,40,578	28,595	1,69,173
	1908-09	31,92,768	1,53,456	29,30,108	15,694	..	1,10,251	1,47,188	33,342	1,80,530
	1909-10	29,29,969	1,73,780	32,25,719	15,987	..	1,06,486	1,62,305	15,482	1,77,787
Central Provinces and Berar	1905-06	13,04,148	1,66,832	8,78,333	3,711	..	2,47,818	35,461	12,342	47,803
	1906-07	14,55,633	..	9,39,100	3,861	..	2,84,189	36,294	22,624	58,918
	1907-08	16,29,816	..	8,92,535	3,862	..	3,57,870	11,161	22,404	33,565
	1908-09	14,86,469	..	9,07,653	3,862	..	3,39,330	2,148	5,08,415	5,10,563
	1909-10	8,01,355	..	10,48,759	3,862	..	3,50,462	2,737	5,04,312	5,07,049
Madras	1905-06	15,70,457	1,28,050	69,32,199	74,122	..	..	2,60,351	30,997	2,91,348
	1906-07	27,31,305	1,39,646	68,16,818	1,08,805	..	..	2,67,160	32,600	2,99,760
	1907-08	35,96,240	1,43,763	70,80,954	1,35,918	..	..	2,97,090	33,101	3,30,191
	1908-09	26,86,660	8,13,154	62,31,593	1,66,353	..	..	2,87,981	11,81,079	14,69,060
	1909-10	19,61,815	8,58,326	64,98,964	2,00,447	..	..	2,91,924	2,38,305	(b)5,30,229
Coorg	1905-06	29,471	5,116	30,186	349	..	2,885	2,386	..	2,386
	1906-07	26,005	5,130	30,200	349	..	2,933	2,261	..	2,261
	1907-08	27,532	5,277	30,320	349	..	3,411	2,253	..	2,253
	1908-09	38,617	5,254	30,467	349	..	3,569	2,642	..	2,642
	1909-10	40,910	5,064	30,428	349	..	3,461	2,805	..	2,805
TOTAL	1905-06	1,01,21,029	3,26,912	2,16,26,798	1,56,731	11,294	13,79,342	8,89,953	3,72,114	12,62,067
	1906-07	1,46,15,796	2,00,600	2,28,02,010	1,90,872	433	14,35,634	9,31,571	3,20,042	12,51,613
	1907-08	1,71,07,048	3,11,270	2,29,85,265	2,23,992	..	16,68,770	9,84,278	3,85,957	13,70,235
	1908-09	1,65,36,443	10,14,677	2,23,67,944	2,58,349	..	15,80,281	10,06,286	20,65,138	30,71,424
	1909-10	1,35,07,458	10,83,624	2,33,67,564	2,89,341	..	16,60,919	11,01,029	15,98,285	26,99,314

(a) See note (b) at foot of page 49

(b) Grants to aided schools were paid direct from Provincial funds in 1909-10 instead of through Local Boards as before.

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Eastern Bengal and Assam	1905-06	20,275	1,750	22,025	6,967	..	73,200	15,211	6,07,240
	1906-07	29,826	2,071	31,897	3,175	..	59,565	16,402	3,88,584
	1907-08	26,050	4,187	30,237	2,114	..	28,768	18,466	4,30,518
	1908-09	31,306	1,228	32,534	4 849	..	35,618	15,173	4,31,556
	1909-10	29,222	1,565	30,787	4,564	..	28,635	20,996	4,43,349
Bengal	1905-06	47,715	1,464	49,179	17,292	..	1,82,737	6,271	18,26,565
	1906-07	48,044	2,036	50,080	20,397	..	1,32,232	5,790	17,38,000
	1907-08	85,752	6,371	92,123	20,381	..	1,48,538	5,609	15,55,948
	1908-09	57,958	8,254	65,912	18,302	..	1,05,874	7,371	11,98,685
	1909-10	1,13,013	7,435	(a)1,20,448	29,654	..	1,55,598	50,170	(a) 13,34,041
United Provinces of Agra and Oudh	1905-06	2,27,674	13,987	2,41,661	53,479	..	22,817	..	6,27,921
	1906-07	3,32,130	20,156	2,52,286	40,308	..	23,644	..	6,77,862
	1907-08	2,11,566	17,802	2,29,368	41,747	..	28,965	..	6,23,258
	1908-09	2,27,941	15,942	2,43,883	42,141	..	48,690	..	6,99,641
	1909-10	3,28,896	22,863	3,51,759	53,005	..	37,555	..	7,10,656
Ajmer-Merwara	1905-06	7,682	6	7,688	58	..	2,763	..	..
	1906-07	8,148	11	8,159	989	..	133	..	4,328
	1907-08	6,273	2	6,275	532	..	113	..	3,420
	1908-09	5,408	..	5,408	2,485	..	44	..	2,575
	1909-10	6,885	..	6,885	2,828	..	173	..	1,900
Panjab	1905-06	26,979	7,648	34,627	1,37,021	..	26,899	28,123	3,51,137
	1906-07	28,363	6,597	34,960	1,24,639	..	25,005	41,701	4,77,549
	1907-08	32,072	11,555	43,627	1,56,094	..	23,562	42,557	5,17,615
	1908-09	35,566	40,493	76,059	1,45,082	..	51,962	16,443	4,64,367
	1909-10	53,207	49,855	1,03,062	1,47,854	..	82,455	53,341	4,93,628
North-West Frontier Province	1905-06	2,409	939	3,348	4,905	..	8,527	11,224	11,132
	1906-07	2,409	132	2,541	5,965	..	8,741	14,536	14,011
	1907-08	1,749	232	1,981	5,845	..	7,888	13,122	19,291
	1908-09	14,501	464	14,965	5,659	..	5,153	10,351	72,555
	1909-10	17,026	658	17,684	5,518	..	2,914	12,793	74,733
Bombay	1905-06	6,715	8,937	15,652	22,314	..	14,995	..	5,53,588
	1906-07	6,144	8,593	14,737	32,979	..	11,854	..	5,46,782
	1907-08	7,940	7,885	15,825	33,997	..	37,467	..	4,95,900
	1908-09	6,187	6,244	12,431	35,296	..	98,070	..	5,94,606
	1909-10	5,101	4,921	10,022	31,279	..	33,364	..	4,85,303
Central Provinces and Berar	1905-06	6,301	1,085	7,386	15,530	..	2,01,584	..	75,772
	1906-07	1,691	558	2,249	16,123	..	2,09,307	..	72,152
	1907-08	845	1,756	2,601	23,593	..	2,17,800	..	83,139
	1908-09	6,935	3,139	10,074	18,431	..	2,05,577	..	2,63,124
	1909-10	9,224	1,827	11,051	21,245	..	2,10,411	..	2,71,893
Madras	1905-06	30,953	39,255	70,208	..	547	6,55,464	5,99,484	13,66,789
	1906-07	37,297	40,668	77,965	..	37	6,93,077	6,03,305	15,32,345
	1907-08	38,944	44,076	83,020	1,320	..	7,84,706	6,96,545	15,68,895
	1908-09	3,19,256	48,350	3,67,606	997	..	7,45,430	4,40,271	30,62,512
	1909-10	2,25,374	52,290	2,77,664	1,931	..	10,14,450	4,54,737	32,98,368
Coorg	1905-06	..	1,015	1,015	..	..	2,096	..	20,932
	1906-07	..	1,203	1,203	..	..	1,969	..	21,623
	1907-08	..	1,252	1,252	..	..	1,806	..	20,461
	1908-09	..	1 337	1.337	..	..	3,211	..	22,040
	1909-10	..	1,776	1,776	..	..	3,617	..	19,745
TOTAL	1905-06	3,76,703	76,086	4,52,789	2,57,566	547	11,91,082	6,60,313	54,41,076
	1906-07	3,94,052	82,025	4,76,077	2,44,575	37	11,65,527	6,81,734	54,73,236
	1907-08	4,11,191	95,118	5,06,309	2,85,623	..	12,79,613	7,76,299	53,18,445
	1908-09	7,04,758	125,451	8,30,209	2,73,242	..	12,99,629	4,89,609	68,11,661
	1909-10	7,87,948	1,43,190	9,31,138	2,97,878	..	15,69,172	5 92,037	71,33,616

(a) See note (b) at foot of page 49

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10—concluded

Province		Contributions: From Provincial to Local	Contributions: From other Boards	Contributions: Total	Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
Eastern Bengal and Assam	1905-06	11,98,786	450	11,99,236	1,70,105	46,62,277	·07	·18
	1906-07	12,26,983	..	12,26,983	9,53,825	52,54,143	·07	·15
	1907-08	15,32,878	455	15,33,333	3,87,204	50,90,362	·07	·15
	1908-09	16,82,687	11,450	16,94,137	6,69,477	55,65,078	·07	·16
	1909-10	13,75,684	1,765	13,77,449	4,17,897	50,17,285	·07	·15
Bengal	1905-06	8,01,964	19	8,01,983	3,55,405	68,93,342	·07	·15
	1906-07	6,97,375	19	6,97,394	8,94,426	72,08,880	·07	·14
	1907-08	6,86,113	19	6,86,132	15,98,816	79,38,862	·07	·14
	1908-09	9,95,761	119	9,95,880	15,70,728	78,76,020	·08	·14
	1909-10	..	..	(b)	12,46,669	74,93,721	·07	·16
United Provinces of Agra and Oudh	1905-06	20,64,974	..	20,64,974	61,495	72,16,180	·06	·15
	1906-07	18,77,175	..	18,77,175	72,551	73,58,865	·07	·16
	1907-08	23,81,464	..	23,81,464	84,632	79,40,824	·07	·16
	1908-09	23,61,164	3,414	23,64,578	94,324	82,05,273	·08	·15
	1909-10	21,76,987	..	21,76,987	77,181	81,71,740	·07	·16
Ajmer-Merwara	1905-06	(a) 5,900	..	5,900	..	28,872	·02	·08
	1906-07	(a) 15,000	..	15,000	..	56,102	·07	·16
	1907-08	(a) 15,000	...	15,000	..	52,754	·05	·15
	1908-09	(a) 15,000	...	15,000	..	55,669	·07	·16
	1909-10	(a) 15,000	...	15,000	..	55,189	·06	·15
Panjab	1905-06	91,251	5,448	96,699	1,10,335	32,94,430	·13	.17
	1906-07	7,13,334	2,029	7,15,363	1,53,542	43,93,605	·14	·23
	1907-08	10,15,724	1,242	10,16,966	2,30,719	47,90,041	·14	·24
	1908-09	13,01,030	1,037	13,02,067	85,359	49,81,284	·14	·28
	1909-10	13,81,099	1,544	13,82,643	62,178	54,08,769	·15	·29
North-West Frontier Province	1905-06	...	192	192	5,935	2,44,048	·08	·06
	1906-07	...	192	192	8,388	2,99,046	·1	·16
	1907-08	...	192	192	420	3,16,909	·11	·17
	1908-09	...	192	192	264	3,55,013	·11	·19
	1909-10	...	192	192	16,399	3,80,444	·11	·19
Bombay	1905-06	21,96,952	5,937	22,02,889	7,352	56,85,082	·15	·33
	1906-07	22,92,358	15,122	23,07,480	6,619	63,58,623	·18	·36
	1907-08	22,85,658	31,679	23,17,337	36,907	64,06,069	·17	·37
	1908-09	22,86,109	7,265	22,93,374	73,978	64,97,809	·17	·38
	1909-10	25,62,981	7,377	25,70,358	48,624	68,78,715	·18	·39
Central Provinces and Berar	1905-06	5,24,744	1,901	5,26,645	2,34,087	24,07,189	·08	·20
	1906-07	7,27,106	1,944	7,29,050	2,78,643	25,94,681	·08	·22
	1907-08	7,23,465	5,303	7,28,768	3,65,939	27,10,287	·08	·22
	1908-09	..	..	..	3,99,341	26,58,703	·09	·22
	1909-10	..	..	..	3,10,520	27,35,624	·09	·35
Madras	1905-06	26,49,623	7,31,046	33,80,669	11,70,050	1,47,00,388	·19	·41
	1906-07	27,53,457	6,59,675	34,13,132	10,54,474	1,47,70,912	·19	·42
	1907-08	28,42,440	7,76,871	36,19,311	11,62,940	1,56,70,506	·2	·44
	1908-09	..	11,41,528	11,41,528	6,49,020	1,51,26,211	·19	·43
	1909-10	..	11,81,312	11,81,312	9,17,159	1,52,77,794	·21	·43
Coorg	1905-06	7,000	...	7,000	...	71,965	·19	·39
	1906-07	7,000	..	7,000	...	72,668	·2	·4
	1907-08	7,000	..	7,000	..	72,129	·2	·4
	1908-09	7,000	..	7,000	..	75,869	·2	·42
	1909-10	7,000	..	7,000	..	74,245	·2	·41
Total	1905-06	95,41,194	7,44,993	1,02,86,187	21,14,764	4,52,03,773	·1	·2
	1906-07	1,03,09,788	6,78,981	1,09,88,769	34,22,468	4,83,67,525	·1	·21
	1907-08	1,14,89,742	8,15,761	1,23,05,503	38,67,577	5,09,88,743	·1	·2
	1908-09	86,48,751	11,65,005	98,13,756	35,42,491	5,13,96,929	1	·3
	1909-10	75,18,751	11,92,190	87,10,941	30,96,627	5,14,93,526	·1	·25

(a) From Imperial funds

(b) Contributions have been adjusted under the appropriate heads to which the sums so paid were devoted, and this accounts for the fluctuations under the heads Education, Medical, and Civil Works (pages 47 and 48).

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10

Province		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	Education				
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total
Eastern Bengal and Assam	1905-06	43,443	1,10,918	10,383	1,40,661	3,98,640	4,94,018	29,039	10,94,698
	1906-07	...	1,32,840	10,971	1,41,806	77,820	4,65,735	19,201	12,11,212
	1907-08	..	1,41,855	11,825	1,40,062	4,79,644	5,60,730	31,094	13,66,579
	1908-09	7	1,40,696	13,920	1,47,960	5,28,369	6,18,530	32,412	14,68,385
	1909-10	..	1,41,551	13,115	47,631	5,55,038	6,13,545	34,190	13,74,964
Bengal	1905-06	..	2,12,717	24,378	2,14,087	1,11,608	8,12,349	35,707	12,08,900
	1906-07	...	2,22,906	25,253	82,267	2,71,468	6,98,776	37,726	11,44,153
	1907-08	..	2,13,336	30,673	82,525	3,33,949	6,59,394	38,412	11,70,390
	1908-09	..	2,02,807	26,799	89,749	3,43,821	6,72,928	40,746	12,84,770
	1909-10	...	2,13,535	27,589	88,236	3,01,987	7,02,307	40,406	11,90,503
United Provinces of Agra and Oudh	1905-06	..	1,22,066	1,28,923	2,51,517	16,05,667	2,95,368	27,989	22,14,074
	1906-07	...	1,50,786	1,31,749	2,65,812	17,12,597	3,37,484	32,304	23,67,826
	1907-08	...	1,78,575	1,37,603	2,47,333	19,90,046	4,34,473	41,318	27,25,349
	1908-09	...	1,94,752	1,45,069	2,49,684	22,41,001	4,37,500	51,611	29,91,488
	1909-10	...	2,04,776	1,41,163	2,54,899	21,97,772	3,02,366	57,785	28,23,789
Ajmer-Merwara	1905-06	771	1,236	..	..	6,683	...	658	7,424
	1906-07	1,400	1,406	..	..	6,668	...	652	8,121
	1907-08	..	1,317	1,517	..	6,701	..	628	8,852
	1908-09	...	1,341	1,098	..	6,500	..	702	7,558
	1909-10	..	1,236	1,131	..	6,424	..	856	7,663
Panjab	1905-06	13,478	1,40,620	26,174	23,199	6,30,509	83,826	49,535	8,11,538
	1906-07	...	1,44,086	26,043	26,203	7,53,642	1,02,466	50,927	9,60,025
	1907-08	..	1,57,967	30,665	29,830	9,03,810	1,23,472	54,298	11,41,599
	1908-09	...	1,62,936	32,563	33,598	9,85,587	1,14,183	54,606	12,22,131
	1909-10	...	1,62,202	32,666	32,771	9,80,465	1,14,318	56,398	12,20,193
North-West Frontier Province	1905-06	653	18,807	707	1,830	50,649	2,887	3,831	60,906
	1906-07	27	19,728	659	1,964	62,168	2,720	3,861	73,017
	1907-08	...	19,708	701	2,518	63,559	3,178	3,921	75,265
	1908-09	...	15,787	942	2,578	69,111	3,876	4,174	82,119
	1909-10	...	18,308	798	2,795	71,573	4,014	4,665	85,155
Bombay	1905-06	...	1,52,372	...	...	15,71,020	61,761	75,926	18,01,081
	1906-07	...	1,59,008	1,350	384	16,86,714	70,124	86,414	19,12,808
	1907-08	...	1,48,295	...	482	17,56,632	81,946	90,928	19,99,462
	1908-09	...	1,59,933	..	2,896	19,05,794	79,736	93,319	21,54,902
	1909-10	...	1,58,998	..	1,025	21,14,662	71,525	97,186	23,76,811
Central Provinces and Berar	1905-06	18,046	89,086	1,05,671	3,522	6,86,412	6,490	13,308	7,10,420
	1906-07	..	88,552	1,07,366	3,772	7,64,988	2,584	14,666	7,88,127
	1907-08	...	86,665	1,02,882	4,045	7,29,380	2,766	14,785	7,52,370
	1908-09	..	1,08,043	1,46,498	4,447	8,48,690	5,582	13,421	8,74,942
	1909-10	...	1,05,475	1,41,777	5,120	8,20,601	3,776	12,831	8,44,934
Madras	1905-06	...	3,46,626	...	1,08,890	8,23,325	4,90,666	114	14,27,677
	1906-07	...	3,29,377	...	1,08,788	9,30,218	7,16,419	..	17,65,911
	1907-08	...	3,39,533	...	1,10,393	10,16,938	8,10,420	...	19,47,079
	1908-09	...	4,73,294	...	1,14,167	13,26,536	8,63,001	...	23,15,977
	1909-10	...	4,81,684	...	670	13,21,234	27,388	...	13,80,797
Coorg	1905-06	5,584	1,518	1,418	..	12,523	419	137	13,079
	1906-07	...	1,334	1,401	..	12,404	483	160	13,047
	1907-08	..	1,494	1,395	..	12,825	769	120	13,714
	1908-09	...	1,367	1,391	..	13,553	574	255	14,382
	1909-10	...	1,736	1,460	...	14,091	477	67	14,635
TOTAL	1905-06	81,975	11,95,966	2,97,654	7,43,706	58,97,036	22,47,784	2,36,244	93,49,797
	1906-07	1,427	12,50,023	3,04,792	6,30,996	62,78,687	23,96,791	2,45,911	1,02,44,243
	1907-08	...	12,88,745	3,17,201	6,17,188	72,93,484	26,77,148	2,75,504	1,12,00,659
	1908-09	7	14,60,956	3,68,280	6,45,079	82,68,962	27,95,910	2,91,246	1,24,16,654
	1909-10	...	14,89,501	3,59,699	4,33,147	83,83,847	18,39,716	3,04,384	1,13,19,444

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10—continued

Province		Medical			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary, public gardens, etc.)	Famine relief	Civil Works—Public Works		
		Hospitals and dispensaries	Sanitation and vaccination	Total			Buildings	Communications	Water supply and water works
Eastern Bengal and Assam	1905-06	2,19,993	18,534	2,73,538	22,514	..	59,635	17,91,733	1,11,181
	1906-07	1,70,142	7,280	3,11,622	20,238	16,424	76,092	14,73,904	64,832
	1907-08	2,79,726	29,831	3,27,224	42,839	1,869	1,03,935	18,98,517	1,45,221
	1908-09	3,19,407	31,383	3,68,824	57,737	46,888	1,29,319	22,16,259	2,63,587
	1909-10	3,45,339	36,292	4,01,013	69,282	32,516	95,692	20,61,058	3,13,867
Bengal	1905-06	2,28,474	29,433	3,18,029	44,624	..	1,09,397	27,83,784	1,08,223
	1906-07	2,72,277	31,302	3,72,728	56,422	2,96,772	1,30,564	33,38,554	1,38,199
	1907-08	2,78,106	39,915	4,06,096	62,484	86,626	1,81,626	35,40,262	1,23,511
	1908-09	3,38,354	35,332	4,29,397	66,785	96,543	1,86,021	32,33,395	1,73,856
	1909-10	3,39,416	37,654	4,17,846	81,336	87,330	1,51,851	30,30,448	1,67,209
United Provinces of Agra and Oudh	1905-06	6,26,785	1,21,211	7,65,295	1,09,554	—	9,59,540	22,72,076	2,174
	1906-07	6,65,388	1,35,549	8,11,196	1,09,010	—	8,44,826	19,41,497	1,956
	1907-08	6,80,469	1,29,917	8,30,464	1,23,335	5,550	7,92,042	20,41,279	4,262
	1908-09	7,68,071	1,21,576	8,95,652	1,43,792	—	10,06,660	20,00,396	635
	1909-10	7,97,821	1,19,536	9,21,549	1,51,370	—	9,84,781	20,87,020	752
Ajmer-Merwara	1905-06	5,722	514	8,486	2,414	—	11,703	10,133	—
	1906-07	2,215	474	6,923	1,417	—	4,913	7,887	—
	1907-08	1,936	517	7,014	1,943	—	...	23,495	—
	1908-09	6,629	505	7,871	1,746	—	2,338	29,284	—
	1909-10	5,586	500	7,468	2,462	—	3,325	16,016	—
Panjab	1905-06	2,83,048	66,267	4,02,502	1,98,357	—	2,29,508	5,41,249	—
	1906-07	3,29,591	69,127	5,13,795	2,49,366	—	3,48,782	8,22,585	—
	1907-08	3,49,762	71,310	5,90,171	2,73,074	32,964	5,79,220	10,88,097	...
	1908-09	3,93,164	84,378	6,31,682	3,01,550	30,437	5,98,796	8,58,409	20,327
	1909-10	3,96,928	85,911	5,79,767	3,03,834	1,939	4,73,752	10,71,968	22,428
North-West Frontier Province	1905-06	28,102	9,226	37,859	18,752	—	8,199	49,586	—
	1906-07	29,525	9,843	39,713	22,177	—	22,310	68,062	1,426
	1907-08	30,703	10,114	41,364	24,032	—	31,410	45,364	—
	1908-09	39,004	11,376	55,866	32,346	—	46,473	31,067	2,763
	1909-10	36,797	13,306	55,941	34,496	—	53,250	36,544	2,908
Bombay	1905-06	1,39,450	1,99,399	2,68,973	96,536	—	3,00,546	18,81,981	3,94,675
	1906-07	1,52,495	1,28,385	2,94,404	1,07,951	—	2,87,864	17,05,542	3,07,619
	1907-08	1,56,541	1,40,712	3,11,960	1,26,362	—	3,58,753	21,88,823	3,75,134
	1908-09	1,56,340	1,49,825	3,27,125	1,23,661	3,595	4,05,900	22,85,802	4,15,866
	1909-10	1,79,832	1,64,203	3,73,547	1,23,981	..	3,75,063	22,74,419	4,22,403
Central Provinces and Berar	1905-06	1,00,143	83,441	1,89,016	48,240	—	92,615	3,43,470	3,798
	1906-07	1,20,793	52,169	1,93,898	57,983	—	97,618	3,75,388	29,366
	1907-08	1,25,250	73,282	2,44,627	60,199	—	2,93,096	3,86,691	85,590
	1908-09	1,41,264	90,369	2,58,116	69,727	—	4,03,731	4,62,975	93,150
	1909-10	98,678	1,20,204	2,34,603	33,414	—	3,13,280	3,42,874	65,771
Madras	1905-06	8,33,149	7,58,970	19,99,691	5,171	—	8,00,187	45,25,307	20,831
	1906-07	7,95,994	5,82,436	18,09,532	4,935	—	6,27,840	43,08,886	16,673
	1907-08	8,42,437	7,95,874	18,31,646	7,517	—	4,49,284	50,17,942	65,512
	1908-09	8,64,735	9,47,623	21,04,537	13,402	—	3,98,013	51,63,610	37,946
	1909-10	9,24,648	9,12,531	20,58,386	17,006	—	4,53,558	54,45,676	46,484
Coorg	1905-06	3,540	—	4,148	—	—	966	34,776	...
	1906-07	2,322	...	3,054	...	—	1,062	30,045	...
	1907-08	4,070	...	5,319	...	—	2,123	23,574	137
	1908-09	4,593	...	6,414	...	—	2,150	29,694	245
	1909-10	7,005	557	8,402	...	—	2,220	27,112	160
Total	1905-06	24,68,406	12,06,995	42,67,537	5,46,162	...	25,72,096	1,42,34,095	6,40,882
	1906-07	25,40,742	10,16,565	43,56,865	6,29,499	3,13,196	24,41,871	1,40,72,350	5,60,071
	1907-08	27,49,000	12,91,472	45,95,885	7,21,785	1,27,009	27,91,489	1,62,54,044	7,99,367
	1908-09	30,29,033	14,72,367	50,83,484	8,10,746	1,77,463	31,79,391	1,63,10,891	10,08,375
	1909-10	31,32,050	14,90,694	50,58,522	8,17,181	121,785	29,06,772	1,63,93,135	10,41,982

No. 3—*concluded*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1905-06 to 1909-10—concluded

Province		Civil Works—Public Works—*contd.*				Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
		Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Eastern Bengal and Assam	1905-06	9,430	12,358	3,39,296	23,23,633	21,522	1,69,877	7,268	41,48,488
	1906-07	7,907	947	10,16,536	26,40,218	2,818	3,58,550	6,011	48,02,505
	1907-08	18,191	22,390	3,44,450	25,32,704	16,309	5,68,604	6,436	50,94,413
	1908-09	17,894	18,347	3,48,385	29,93,791	25,504	5,21,148	6,885	57,33,771
	1909-10	13,421	13,511	3,95,739	28,92,688	7,494	4,47,068	4,840	54,82,629
Bengal	1905-06	1,668	22,302	5,85,010	36,10,384	42,443	3,43,052	5,682	59,07,744
	1906-07	1,593	1,03,675	6,64,912	43,77,497	42,027	9,09,935	4,486	75,43,686
	1907-08	3,786	13,015	7,07,076	45,69,276	19,578	8,73,181	5,189	79,29,121
	1908-09	2,740	3,890	7,83,504	43,83,396	35,456	15,09,409	12,408	85,45,417
	1909-10	5,205	17,882	7,83,815	41,56,410	10,399	6,94,008	11,686	72,80,293
United Provinces of Agra and Oudh	1905-06	3,158	7,778	5,82,890	38,27,616	79,428	73,418	...	73,47,205
	1906-07	3,601	4,615	6,81,747	34,78,250	6,787	72,798	...	71,56,711
	1907-08	3,136	2,457	5,93,195	(a)34,38,567	15,851	1,28,390	...	76,13,503
	1908-09	2,744	12,243	5,83,130	36,05,808	..	76,708	...	80,84,980
	1909-10	2,906	42,519	5,79,265	36,97,243	..	81,125	..	79,74,222
Ajmer-Merwara	1905-06	..	..	1,899	23,735	..	..	..	45,754
	1906-07	..	..	3,914	16,714	860	..	..	37,125
	1907-08	...	...	5,614	29,109	360	..	...	50,733
	1908-09	..	..	9,936	41,558	420	..	...	62,866
	1909-10	..	..	6,642	25,983	800	..	..	47,493
Panjab	1905-06	...	69,041	2,56,911	10,96,509	4,32,655	37,165	3,032	32,68,779
	1906-07	..	1,31,696	3,25,478	16,28,541	2,38,576	87,208	2,897	39,77,575
	1907-08	..	1,30,749	4,86,835	22,84,901	1,47,738	1,18,317	2,637	48,93,688
	1908-09	3,290	1,30,494	5,33,398	21,44,714	6,68,993	1,91,212	2,365	55,44,581
	1909-10	4,873	91,992	4,97,605	21,62,618	7,41,303	1,52,653	2,203	55,50,491
North-West Frontier Province	1905-06	..	5,552	21,205	84,542	192	3,130	...	2,35,060
	1906-07	..	3,684	22,867	1,18,349	192	6,739	...	2,93,234
	1907-08	..	6,628	23,513	1,06,915	192	6,744	...	2,92,773
	1908-09	...	1,867	24,973	1,07,143	25,583	1,538	..	3,34,578
	1909-10	...	1,015	27,494	1,21,211	29,224	1,018	...	3,72,728
Bombay	1905-06	200	5,999	3,22,413	29,05,814	1,25,563	7,713	7,349	54,14,268
	1906-07	160	10,979	3,62,751	26,74,915	1,41,994	39,457	7,135	54,03,676
	1907-08	292	23,437	4,25,082	33,71,521	1,65,916	37,665	5,762	62,61,991
	1908-09	192	41,833	4,51,446	36,01,939	1,54,863	75,180	5,589	67,04,591
	1909-10	446	31,068	4,43,911	35,47,310	2,00,852	50,375	5,395	69,28,440
Central Provinces and Berar	1905-06	..	71,716	1,06,428	6,18,027	1,78,304	2,49,541	..	22,34,988
	1906-07	..	93,600	1,17,932	7,13,904	1,80,073	2,64,274	...	24,20,498
	1907-08	12,093	1,14,479	1,44,360	10,36,309	1,96,772	3,52,094	..	28,53,634
	1908-09	6,646	59,945	1,77,098	12,03,545	..	3,31,237	...	33,43,861
	1909-10	4,035	55,221	1,50,970	9,32,151	..	3,02,450	...	26,61,482
Madras	1905-06	23,130	2,74,178	8,38,380	64,82,013	10,72,845	11,62,969	469	1,35,39,540
	1906-07	19,385	2,41,065	9,02,888	61,16,657	9,99,911	18,37,493	4,346	1,39,05,977
	1907-08	5,830	2,59,505	9,10,723	67,08,796	10,76,537	17,72,803	3,600	1,47,27,450
	1908-09	3,288	3,85,152	10,32,517	70,20,526	10,53,817	18,26,455	2,657	1,58,51,056
	1909-10	95	4,53,725	11,01,752	75,01,290	10,90,068	20,06,651	1,990	1,55,77,998
Coorg	1905-06	...	1,239	10,896	47,877	500	..	...	74,791
	1906-07	..	847	9,025	40,979	500	..	...	60,795
	1907-08	..	1,150	10,530	37,514	500	..	...	60,983
	1908-09	..	2,256	12,968	47,313	500	..	..	72,536
	1909-10	...	1,109	13,111	43,712	500	...	...	71,674
Total	1905-06	37,586	4,70,163	30,65,328	2,10,20,150	19,53,452	20,46,865	23,806	4,22,16,617
	1906-07	32,646	5,91,108	41,08,050	2,18,06,024	16,13,738	35,76,454	24,875	4,56,01,782
	1907-08	43,328	5,73,810	36,51,378	2,41,15,612	16,39,753	38,57,798	23,624	4,97,78,289
	1908-09	36,794	6,56,027	39,57,355	2,51,48,832	19,65,136	45,32,887	29,902	5,42,78,237
	1909-10	30,981	7,08,042	39,99,704	2,50,80,616	20,80,640	37,35,348	26,114	5,19,47,450

(a) Includes R2,196 added by Accountant-General

PORT TRUSTS

[TABLES 1 TO 3, PAGES 54 TO 56]

(Compiled from the Annual Administration Reports of the Commissioners of the Ports of Calcutta, Bombay, Madras, Karáchi, Rangoon, and Chittagong)

The administration of the affairs of the larger ports is vested by law in bodies specially constituted for the purpose. They have wide powers, but their proceedings are subject in a greater degree than those of municipal bodies to the control of Government. Except in Calcutta, the elected members are fewer in number than the nominated members. At all the ports the Europeans on the board largely out-number others; there are no Indian Commissioners for Rangoon.

The income and expenditure of the six ports managed by Trusts (Aden is excluded from the tables) amounted last year to R543·15 lakhs, against R528·57 lakhs in 1908-09, of which 71 per cent stands against Calcutta and Bombay, this proportion corresponding fairly to the proportion of the maritime trade which centres in those two ports. Both income and expenditure have increased in the case of Calcutta in the ten years ending 1909-10 (excepting a small set-back in income in the year 1909-10) at a far more rapid rate than in the case of other ports, the increase being due partly to expansion of trade and partly to the additional expenditure entailed by the construction of the docks and the imposition of additional charges to meet that expenditure.

The capital debt of the Trusts at the end of 1909-10 was about R2,207·6 lakhs, against R1,854 lakhs in 1908-09, of which nearly 79 per cent represented the debt of Calcutta and Bombay.

PORT TRUSTS

No. 1

STATEMENT of the CONSTITUTION, INCOME, EXPENDITURE, and DEBT of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARACHI, RANGOON, and CHITTAGONG, in each year from 1900-01 to 1909-10

		Number of members	Classification of Members						Income	Expenditure	Capital debt
			Nominated	Elected	Official	Non-official	Europeans	Indians			
Calcutta	1900-01	15	7	8	5	10	13	2	75,43,501	70,68,423	4,74,63,127
	1901-02	15	7	8	5	10	12	3	78,00,318	73,95,122	4,72,42,172
	1902-03	15	7	8	6	9	12	3	77,34,261	72,70,468	4,70,11,162
	1903-04	15	7	8	6	9	12	3	79,65,376	76,75,562	5,00,67,482
	1904-05	15	7	8	6	9	12	3	88,86,726	82,32,754	4,98,10,320
	1905-06	15	7	8	7	8	13	2	89,55,395	86,64,987	5,30,41,456
	1906-07	16	7	9	5	11	14	2	1,00,08,737	98,90,809	6,33,54,757
	1907-08	16	7	9	6	10	14	2	1,09,57,142	1,07,84,105	7,06,50,465
	1908-09	16	7	9	6	10	14	2	1,20,16,630	1,19,78,134	6,77,01,988
	1909-10	18	9	9	6	12	16	2	1,18,36,518	1,19,97,364	8,34,90,302
Bombay	1900-01	13	8	5	5	8	10	3	53,88,451	53,86,682	5,33,31,601
	1901-02								57,14,324	54,15,810	5,45,75,545
	1902-03								60,14,846	55,96,890	5,59,14,159
	1903-04								64,94,129	57,51,007	5,75,02,907
	1904-05								66,57,630	59,12,047	6,11,51,013
	1905-06								70,79,902	61,61,964	6,46,45,058
	1906-07								74,22,539	63,80,669	6,67,30,637
	1907-08								71,32,440	66,52,282	7,11,16,172
	1908-09								71,08,952	70,28,211	7,85,82,487
	1909-10	14	9	5	4	10	11	3	76,02,187	72,02,139	9,00,76,789
Madras	1900-01	11	6	5	3	8	8	3	8,45,522	6,72,881	45,56,052
	1901-02	11	6	5	3	8	8	3	8,40,004	6,09,520	44,56,053
	1902-03	12	6	6	3	9	9	3	7,59,895	10,01,132	41,56,053
	1903-04	12	7	5	4	8	9	3	8,53,293	8,55,950	41,46,053
	1904-05	12	7	5	4	8	9	3	10,67,482	11,73,903	40,50,001
	1905-06	12	7	5	4	8	9	3	8,72,822	8,42,173	40,25,778
	1906-07	12	7	5	5	7	9	3	9,68,391	9,42,987	42,35,383
	1907-08	12	7	5	5	7	9	3	10,52,018	15,37,903	53,40,776
	1908-09	12	7	5	4	8	9	3	13,49,756	13,74,731	65,74,351
	1909-10	12	7	5	4	8	9	3	13,53,221	14,38,319	78,26,035
Karáchi	1900-01	9	5	4	4	5	6	3	8,40,717	10,59,554	53,46,829
	1901-02	9	5	4	4	5	7	2	15,66,715	13,05,735	53,77,564
	1902-03	11	6	5	4	7	9	2	16,20,116	14,30,743	53,06,741
	1903-04	11	6	5	4	7	9	2	20,32,586	15,25,486	56,83,150
	1904-05	11	6	5	4	7	9	2	29,53,437	19,14,739	66,06,665
	1905-06	11	6	5	4	7	9	2	24,43,070	20,76,088	76,27,154
	1906-07	11	6	5	4	7	9	2	29,19,793	24,71,524	81,44,447
	1907-08	11	6	5	4	7	9	2	32,04,985	29,72,095	94,58,465
	1908-09	11	6	5	4	7	9	2	26,24,156	31,97,407	1,12,94,025
	1909-10	11	6	5	4	7	9	2	33,61,540	29,19,185	1,47,75,970
Rangoon	1900-01	12	12	..	5	7	12	..	14,26,313	13,80,346	3,44,041
	1901-02	11	11	..	5	6	11	..	15,07,263	14,25,519	2,94,041
	1902-03	12	12	..	6	6	12	..	15,49,780	14,36,399	2,44,041
	1903-04	10	10	..	6	4	10	..	16,99,591	14,96,363	11,94,041
	1904-05	10	10	..	6	4	10	..	22,00,781	15,84,759	31,44,041
	1905-06	10	7	3	6	4	10	..	19,13,146	22,90,202	58,24,041
	1906-07	12	8	4	7	5	12	..	20,32,828	20,04,966	1,08,74,041
	1907-08	13	8	5	5	8	13	..	23,87,062	22,91,447	1,32,56,041
	1908-09	13	8	5	5	8	13	..	28,86,166	29,29,033	2,07,12,000
	1909-10	13	8	5	5	8	13	..	29,31,263	33,45,343	2,39,12,000
Chittagong	1900-01	9	9	..	3	6	6	3	64,419	67,600	1,71,203
	1901-02	9	9	..	2	7	6	3	1,27,715	1,26,657	1,44,933
	1902-03	9	9	..	3	6	7	2	84,330	96,881	1,35,305
	1903-04	9	9	..	3	6	7	2	1,33,552	80,854	24,597
	1904-05	9	9	..	3	6	7	2	1,28,951	78,975	23,168
	1905-06	9	6	3	5	4	8	1	1,26,976	1,52,174	...
	1906-07	9	6	3	4	5	9	..	1,89,543	1,30,327	...
	1907-08	9	6	3	4	5	9	..	2,21,147	3,15,929	2,93,000
	1908-09	9	6	3	4	5	8	1	1,91,160	1,72,615	5,11,072
	1909-10	9	6	3	4	5	8	1	1,31,071	1,97,388	6,77,851
Total	1900-01	69	47	22	25	44	55	14	1,61,08,923	1,56,35,486	11,12,12,853
	1901-02	68	46	22	24	44	54	14	1,75,56,339	1,62,78,363	11,20,90,308
	1902-03	72	48	24	27	45	59	13	1,77,63,228	1,68,32,513	11,27,67,461
	1903-04	70	47	23	28	42	57	13	1,91,78,527	1,73,85,222	11,86,28,230
	1904-05	70	47	23	28	42	57	13	2,18,95,007	1,88,97,177	12,47,85,208
	1905-06	70	41	29	31	39	59	11	2,13,91,311	2,01,87,588	13,51,63,487
	1906-07	73	42	31	30	43	63	10	2,35,41,831	2,18,21,282	15,33,39,265
	1907-08	74	42	32	29	45	64	10	2,49,54,794	2,45,53,761	17,01,14,919
	1908-09	74	42	32	28	46	63	11	2,61,76,820	2,66,80,131	18,53,75,923
	1909-10	77	45	32	27	50	66	11	2,72,15,800	2,70,99,738	22,07,58,947

No. 2

INCOME (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1900-01 to 1909-10

Heads of Revenue	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
Calcutta										
Fees and charges at wharves and jetties	22,24,190	23,06,149	20,83,054	19,01,984	19,35,279	20,26,455	21,47,587	23,37,656	21,81,231	22,33,223
Receipts from docks	23,77,450	24,14,147	21,04,541	23,15,937	25,66,565	24,48,554	27,18,960	30,19,337	32,61,456	30,44,784
Port dues	5,29,495	5,45,246	6,26,994	6,06,238	6,45,935	6,58,180	7,00,824	6,95,329	6,99,246	7,04,402
Rents	2,72,977	2,68,013	5,90,383	6,59,243	7,76,026	7,45,498	9,29,037	11,13,462	12,97,398	15,19,560
Other sources (including special toll)	21,39,389	22,66,763	23,29,289	24,81,974	29,62,921	30,76,708	35,12,329	37,91,358	45,77,299	43,34,549
Total	75,43,501	78,00,318	77,34,261	79,65,376	88,86,726	89,55,395	1,00,08,737	1,09,57,142	1,20,16,630	1,18,36,518
Bombay										
Dock and wharfage fees and dues	26,80,489	28,72,853	30,66,764	33,87,332	33,85,730	36,35,473	36,58,176	31,40,647	29,62,058	33,79,339
Port dues	1,55,071	1,60,403	1,61,702	1,73,523	1,85,010	1,98,446	2,03,187	1,67,509	1,60,977	1,79,901
Rents	12,50,381	13,27,354	13,65,647	14,39,492	14,65,998	14,89,981	16,34,579	18,27,438	18,06,060	17,75,877
Pilotage	1,88,682	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726
Other sources	11,13,828	11,57,106	12,18,091	12,76,209	13,95,677	15,18,279	16,82,897	17,71,069	17,57,869	18,33,344
Total	53,88,451	57,14,324	60,14,846	64,94,129	66,57,630	70,79,902	74,22,539	71,32,440	71,08,952	76,02,187
Madras										
Harbour receipts	7,54,068	7,73,964	6,74,962	6,74,769	7,12,535	7,87,647	8,63,836	9,68,862	10,35,400	9,74,169
Contributions from port funds	...	30,000	20,000	20,000	2,10,000	...	20,000	...	70,000	40,000
Other sources	91,454	36,040	64,933	1,58,524	1,44,947	85,175	84,555	83,156	2,44,356	3,39,052
Total	8,45,522	8,40,004	7,59,895	8,53,293	10,67,482	8,72,822	9,68,391	10,52,018	13,49,756	13,53,221
Karáchi										
Tolls and charges	4,93,479	10,37,401	10,28,694	13,25,789	20,36,711	16,20,592	19,72,663	20,93,969	16,49,439	22,67,221
Port dues	72,579	1,12,183	1,12,275	1,42,235	2,09,538	1,77,086	1,89,587	2,12,225	1,77,027	2,18,004
Rents	30,293	61,202	64,273	68,768	77,262	81,136	97,087	1,12,626	1,20,981	1,49,164
Pilotage	86,760	1,20,404	1,20,041	1,58,193	2,07,746	1,73,512	1,90,907	2,16,361	1,57,425	1,85,996
Other sources	1,57,606	2,35,525	2,94,833	3,37,601	4,22,180	3,90,744	4,69,549	5,69,804	5,19,284	5,41,155
Total	8,40,717	15,66,715	16,20,116	20,32,586	29,53,437	24,43,070	29,19,793	32,04,985	26,24,156	33,61,540
Rangoon										
Landing, shipping, and wharfage fees	6,84,522	7,09,408	7,16,820	8,44,971	11,65,907	10,06,675	10,67,096	11,96,495	13,40,235	13,17,458
Port dues	1,82,077	1,88,419	2,30,015	2,41,363	2,67,847	2,72,040	2,78,466	2,90,329	2,63,423	2,83,108
Rents	1,34,086	1,54,209	1,38,437	1,44,541	1,67,855	2,06,811	2,31,212	2,91,867	3,70,396	4,16,873
Other sources	4,25,628	4,55,227	4,64,508	4,68,716	5,99,172	4,27,620	4,56,054	6,08,371	9,12,112	9,13,824
Total	14,26,313	15,07,263	15,49,780	16,99,591	22,00,781	19,13,146	20,32,828	23,87,062	28,86,166	29,31,263
Chittagong										
Port dues	30,454	41,955	37,239	48,848	49,233	48,746	65,613	65,244	63,295	54,793
Rents	840	1,355	1,463	1,470	711	1,921	1,834	1,192	1,561	1,198
Other sources	33,125	84,405	45,628	83,234	79,007	76,309	1,22,096	1,54,711	1,26,304	75,080
Total	64,419	1,27,715	84,330	1,33,552	1,28,951	1,26,976	1,89,543	2,21,147	1,91,160	1,31,071

No. 3

EXPENDITURE (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1900-01 to 1909-10

Heads of Expenditure	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
Calcutta										
Administration and establishment	16,70,257	17,40,211	17,32,884	18,55,870	19,40,056	20,56,396	22,48,556	24,74,588	25,88,365	26,61,646
Works and repairs	4,10,927	4,37,600	7,87,725	7,56,777	8,46,070	9,40,189	11,97,218	10,66,914	12,36,721	8,28,015
Interest and sinking fund on loans	23,73,017	24,97,313	24,29,922	25,27,733	26,25,544	27,88,518	32,47,914	36,52,310	42,31,082	45,46,964
Other charges	26,14,222	27,20,538	23,19,937	25,35,182	28,21,084	28,79,884	31,97,121	35,90,293	39,21,966	39,60,739
Total	70,68,423	73,95,122	72,70,468	76,75,562	82,32,754	86,64,987	98,90,809	1,07,84,105	1,19,78,134	1,19,97,364
Bombay										
Administration and establishment	8,84,198	8,84,448	8,91,126	9,93,405	10,00,801	10,25,935	10,60,545	11,92,944	12,19,386	13,75,283
Works, stores, and repairs	6,06,644	7,88,546	8,00,891	6,65,983	7,15,579	7,98,025	8,03,306	11,16,555	10,93,804	12,34,635
Interest and sinking fund on loans	24,69,101	24,80,155	25,55,169	26,15,198	27,35,742	27,92,109	28,31,331	29,02,778	29,31,190	29,52,090
Pilotage	1,88,682	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726
Other charges	12,38,057	10,66,053	11,47,062	12,58,848	12,34,710	13,08,172	14,41,787	12,14,228	13,61,843	12,06,405
Total	53,86,682	54,15,810	55,96,890	57,51,007	59,12,047	61,61,964	63,80,669	66,52,282	70,28,211	72,02,139
Madras										
Administration and establishment	63,667	67,125	63,643	83,815	89,739	1,01,315	86,065	94,488	98,456	1,00,055
Works and repairs	1,20,480	85,703	1,87,261	43,271	90,893	1,49,082	80,883	1,99,106	1,45,769	1,49,391
Porterage	1,15,587	1,25,808	1,51,488	1,47,177	1,48,713	1,66,560	1,61,217	1,93,994	2,12,485	2,18,344
Interest and sinking fund on loans	3,09,583	3,05,035	5,73,175	1,77,738	2,61,918	2,72,936	2,05,250	2,36,116	2,80,348	3,25,772
Other charges	63,564	25,849	25,565	4,03,949	5,82,640	1,52,280	4,09,572	8,14,199	6,37,373	6,44,757
Total	6,72,881	6,09,520	10,01,132	8,55,950	11,73,903	8,42,173	9,42,987	15,37,903	13,74,731	14,38,319
Karáchi										
Administration and establishment	1,61,549	2,66,532	1,78,642	1,85,900	1,87,142	1,93,756	1,94,068	2,11,526	2,34,489	2,44,708
Works, stores, and repairs	2,31,589	1,72,614	3,40,219	2,72,156	4,50,158	3,65,246	7,07,284	7,85,780	9,57,501	4,19,608
Interest and sinking fund on loans	3,84,805	3,92,173	3,96,279	3,71,770	3,90,014	4,60,355	5,29,103	5,79,853	6,96,723	7,89,364
Pilotage	78,812	76,710	77,796	78,070	81,803	90,869	1,02,161	1,12,069	1,36,624	1,37,898
Other charges	2,02,799	3,97,706	4,37,807	6,17,590	8,05,622	9,65,862	9,38,908	12,82,867	11,72,070	13,27,607
Total	10,59,554	13,05,735	14,30,743	15,25,486	19,14,739	20,76,088	24,71,524	29,72,095	31,97,407	29,19,185
Rangoon										
Administration and establishment	3,45,653	4,15,556	6,73,201	3,97,608	4,10,308	3,79,676	3,74,459	5,53,800	5,93,362	6,84,015
Works and repairs	3,42,197	3,85,759	4,64,076	5,14,483	5,55,951	6,89,288	6,31,154	3,65,060	3,08,301	4,83,762
Interest and sinking fund on loans	69,702	67,202	64,702	62,202	1,24,575	2,52,783	4,30,649	6,98,319	9,21,507	12,78,688
Other charges	6,22,794	5,57,002	5,34,420	5,22,070	4,93,925	9,68,455	5,68,704	6,74,262	11,05,863	8,98,878
Total	13,80,346	14,25,519	14,36,399	14,96,363	15,84,759	22,90,202	20,04,966	22,91,447	29,29,033	33,45,343
Chittagong										
Administration and establishment	26,734	28,168	29,956	30,979	33,843	45,753	51,934	59,756	61,381	63,718
Works and repairs	9,110	9,136	20,683	14,689	29,120	58,107	68,695	2,19,688	83,697	74,155
Interest and sinking fund on loans	10,666	35,107	23,815	26,966	2,520	..	..	..	..	..
Other charges	21,090	54,246	22,427	8,220	13,492	48,314	9,698	36,485	27,537	59,515
Total	67,600	1,26,657	96,881	80,854	78,975	1,52,174	1,30,327	3,15,929	1,72,615	1,97,388

[FIFTH ISSUE]

STATISTICS OF BRITISH INDIA

(WITH STATISTICS, WHERE AVAILABLE, RELATING TO CERTAIN NATIVE STATES)

For 1910-11 and preceding years

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities, Local Boards, and Port Trusts

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
INDIA

CALCUTTA
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1912

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STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1908-09	1909-10	1910-11
Municipalities—									
Number of Municipalities.	794	749	764	750	764	749	717	717	715
Population within Municipal limits .	13,792,253	14,000,503	15,295,331	15,693,692	16,510,021	16,670,774	16,714,025	16,739,963	16,961,983
Members of committee. No.	10,260	10,024	10,208	10,391	10,222	10,626	9,736	9,759	9,727
Income . R	2,19,12,525	2,46,58,605	3,09,82,624	3,83,83,190	4,39,23,665	5,40,91,353	6,04,72,929	6,46,21,489	6,83,00,025
Extraordinary and Debt. „	..	1,04,93,144	2,72,52,355	1,27,36,464	2,84,49,241	3,99,35,588	4,00,79,901	5,18,51,516	5,74,58,276
Total receipts „	2,19,12,525	3,51,51,749	5,82,34,979	5,11,19,654	7,23,72,906	9,40,26,941	10,05,52,830	11,64,91,817	12,57,58,301
Expenditure . „	2,07,60,267	2,47,86,756	3,60,59,891	4,22,74,209	4,57,85,550	5,71,75,865	6,32,69,188	6,79,63,787	7,08,55,866
Extraordinary and Debt. „	..	1,01,63,855	1,88,08,452	86,90,466	2,61,58,662	3,66,43,728	3,50,37,879	4,51,93,952	5,35,74,463
Total disbursements. „	2,07,60,267	3,49,50,611	5,48,68,343	5,09,64,675	7,19,44,212	9,38,19,593	9,83,07,067	11,31,74,038	12,44,30,329
Local Boards—									
Number of Boards .	..	..	996	1,093	1,101	1,089	1,091	1,103	1,106
Number of Members	..	..	15,278	16,867	16,214	16,157	15,984	16,174	16,446
Income . R	..	..	2,59,66,512	2,88,05,557	2,64,52,529	4,30,89,009	4,78,54,438	4,83,96,899	4,88,67,401
Debt . . „	..	..	9,94,059	16,89,972	62,10,019	21,14,764	35,42,491	30,96,627	32,94,453
Total receipts. „	..	..	2,69,60,571	3,04,95,529	3,26,62,548	4,52,03,773	5,13,96,929	5,14,93,526	5,21,61,854
Expenditure „	..	..	2,59,14,501	2,94,38,898	2,59,90,779	4,01,69,752	4,97,45,350	4,82,12,102	4,68,21,315
Debt . . „	..	..	9,66,738	16,06,108	64,93,645	20,46,865	45,32,887	37,35,348	39,62,247
Total disbursements „	..	..	2,68,81,239	3,10,45,006	3,24,84,424	4,22,16,617	5,42,78,237	5,19,47,450	5,07,83,562
Port trusts at five chief ports and Chittagong—									
Income . . R	..	..	1,00,23,954	1,24,28,616	1,61,08,923	2,19,45,031	2,61,76,820	2,72,15,800	3,06,12,491
Expenditure . „	..	..	92,92,132	1,25,22,134	1,56,35,486	2,05,64,438	2,66,80,131	2,70,99,738	2,86,94,196
Capital Debt . „	..	..	9,08,61,919	10,09,68,294	11,12,12,853	13,51,63,487	18,53,75,923	22,07,58,947	23,96,74,290

MUNICIPALITIES

(TABLES 1 TO 4, PAGES 6 TO 41)

[No statistics relating to Native States are available for this Section]

(Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations)

There were 715 Municipalities in British India in the year 1910-11, containing a total resident population of nearly 17 million people within their limits. This figure represents 7 per cent of the total population of British India. Of the stated Municipalities 539 had a population of less than 20,000, and the remaining 176, a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to nearly 12 per cent. Excluding British Baluchistan, this percentage is lowest in Eastern Bengal and Assam where it amounts to only 2 per cent. In the other Provinces the population within Municipal limits varies from 6 to 10 per cent of the total population.

The average size of the Municipalities, according to population, varies in the principal Provinces from about 14,000 in Eastern Bengal and Assam to nearly 42,000 in Madras. In the Central Provinces (including Berar) and the Punjab the averages are 15,000 and 17,000 respectively. In Bombay and Burma it is about 21,000. In Bengal it is 26,000 and in the United Provinces 33,000.

Elected members are nearly one half (49 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 37 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal, excluding Calcutta, the United Provinces, Eastern Bengal and Assam, and the Central Provinces and Berar. They are 50 per cent in Calcutta. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 14 per cent of the total number of members of the Municipalities in Burma excluding Rangoon. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of nearly 4 to 1. The preponderance is greatest in the city of Bombay where 91 per cent of the members are non-officials.

Eighty-seven per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Rangoon where they represent 48 per cent. In the Punjab, the Central Provinces and Berar and in the Municipalities of Bombay, excluding Bombay city, more than 93 per cent of the total number of members are Indians.

Generally speaking, the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide 40 per cent of the total income (*i.e.*, excluding receipts credited to the head " Extraordinary and Debt ") of ₹6,83,00,000. Of the others only 13 have an annual income of over ₹5,00,000. The average income of all Municipalities other than the four mentioned above is only ₹57,234. It is highest in Burma (₹81,000) and lowest in Eastern Bengal and Assam (₹33,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income :

	Income (in lakhs of rupees)	Percentage to total income
Municipal rates and taxes :—		
House and land tax	148·86	21·8
Octroi (net)	137·06	20·1
Water rate	74·27	10·9
Conservancy tax	48·83	7·2
Vehicles and animals	18·63	2·7
Professions and trades	15·26	2·2
Tolls on roads and ferries	14·36	2·1
Lighting rate	11·45	1·7
Other taxes	21·47	3·1
Revenue derived from municipal property and powers apart from taxation	112·10	16·4
Grants, contributions, and miscellaneous	80·66	11·8

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the Punjab, the North-West Frontier Province, the United Provinces, the Central Provinces and Berar, and Bombay (excluding Bombay city). The percentage borne by it to the total income of the Municipalities of the province is given below :-

Punjab	61	per cent
North-West Frontier Province	55	„
United Provinces	51	„
Central Provinces and Berar	34	„
Bombay (excluding Bombay city)	31	„

Octroi is also levied in Bombay city where it contributed 17 per cent of the total income. It is not levied elsewhere except in the Sambalpur District which at one time belonged to the Central Provinces but now forms part of Bengal.

In Bengal, Madras, Eastern Bengal and Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras, other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, nearly half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was ₹2·84 in 1910-11, but it varies greatly in different areas, thus .

	₹		₹
Rangoon	12·39	Burma	2·05
City of Bombay	10·78	Central Provinces and Berar	1·82
Calcutta	8·15	United Provinces of Agra and Oudh	1·81
City of Madras	3·24	Eastern Bengal and Assam	1·54
North-West Frontier Province	2·58	Bengal	1·48
Punjab	2·31	Presidency of Madras	1·31
Presidency of Bombay	2·11	Coorg	1·03

The total expenditure of the Municipalities excluding that debited to the head "Extraordinary and Debt," amounted to ₹7,08,00,000 in 1910-11. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces :

	Conservancy	Public Works, including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Burma (excluding Rangoon)	21·6	14·4	9·4	3·2	·4	4·9	5·9	17·1	3·9
Rangoon	16·7	14·9	6·2	16·5	5·4	10·4	7·5	3·4	5·5
Eastern Bengal and Assam	31·5	19·02	7·2	1·4	3·1	17·2	4·6	5·9	4·1
Bengal (excluding Calcutta)	28·3	16·1	7·6	3·2	8·9	7·4	6·7	12·8	3·2
Calcutta	12·9	11·2	7·6	18·2	14·9	21·3	7·1	1·2	·5
United Provinces	19·6	12·1	11·9	6·4	14·8	10	6·6	2·6	5·1
Punjab	13·7	13·9	12·2	3·1	6·6	6·6	12·8	10·4	9·5
Bombay (excluding Bombay city)	16·3	17·02	9·8	2·7	3·9	14·5	5·8	5·3	16·3
Bombay city	16·2	18·2	6·1	19·7	11·1	4·5	4·3	4·3	3·3
Central Provinces and Berar	16·1	16·7	10·8	2·3	1·7	23·9	3·4	3·7	9·8
Madras (excluding Madras city)	18·6	23·7	6·7	2·7	1·6	13·6	3·8	10·6	9·2
Madras city	9·7	27·2	6·2	9·8	19·5	10·8	3·1	5	1·3
TOTAL FOR BRITISH INDIA	17·2	16·1	8·4	9·5	9·8	11·4	6·3	6·0	5·7

MUNICIPALITIES—*concluded*

NOTIFIED AREAS

In the Punjab, the United Provinces, Burma, Bombay, the Central Provinces and Berar, and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1910-11:

	Number of Notified Areas	Income	Expenditure
		R	R
Burma	17	4,94,632	4,49,771
Punjab	102	5,48,596	3,34,274
United Provinces	44	2,55,840	2,40,019
Central Provinces and Berar	6	49,254	56,105
Bombay	13	32,343	39,355
North-West Frontier Province	7	37,697	35,636
TOTAL	189	14,18,362	11,55,160

MUNICIPALITIES

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1906-07 to 1910-11

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
Burma (excluding Rangoon)	1906-07	43	688,929	537	168	298	71	190	347	145	392
	1907-08		689,691	540	168	309	63	192	348	146	394
	1908-09		692,237	540	167	310	63	189	351	144	396
	1909-10	44	706,124	557	169	322	66	192	365	151	406
	1910-11	45	721,231	571	177	309	85	193	378	160	411
Rangoon	1906-07	1	221,160	25	..	9	16	3	22	11	14
	1907-08										
	1908-09	1	221,160	25	..	6	19	5	20	13	12
	1909-10	1	221,160	25	..	6	19	5	20	13	12
	1910-11	1	221,160	25	..	6	19	5	20	13	12
Eastern Bengal and Assam	1906-07	50	626,625	646	65	259	322	139	507	67	579
	1907-08	50	627,295	656	68	259	329	140	516	72	584
	1908-09										
	1909-10	51	633,502	664	70	257	337	127	537	69	595
	1910-11	51	724,064	668	70	262	336	125	537	73	595
Bengal (excluding Calcutta)	1906-07	128	2,366,388	1,737	131	714	892	252	1,485	243	1,494
	1907-08	128	2,369,700	1,744	135	707	902	256	1,488	243	1,501
	1908-09			1,750	138	711	901	261	1,489	252	1,498
	1909-10	130	2,386,939	1,761	145	719	897	252	1,509	245	1,516
	1910-11	130	2,561,409	1,776	146	711	919	258	1,518	246	1,530
Calcutta	1906-07	1	847,796	51	1	25	25	13	38	28	23
	1907-08							9	42	27	24
	1908-09							9	42	26	25
	1909-10	1	847,796	50	..	25	25	8	42	22	28
	1910-11	1	890,493	50	..	25	25	8	42	19	31
United Provinces of Agra and Oudh	1906-07	89	3,115,345	1,217	144	136	937	266	951	211	1,006
	1907-08		3,115,752	1,224	147	141	936	264	960	212	1,012
	1908-09	87	3,100,667	1,208	148	140	920	260	948	207	1,001
	1909-10	87	3,107,121	1,196	143	142	911	250	946	204	992
	1910-11	87	2,871,763	1,175	178	99	898	197	978	144	1,031
Ajmer-Merwara	1906-07	3	165,930	53	6	15	32	10	43	11	42
	1907-08							10	43	10	43
	1908-09		102,820					11	42	11	42
	1909-10	3	102,670	54	6	16	32	10	44	12	42
	1910-11	3	115,555	53	6	15	32	9	44	10	43
Punjab	1906-07	138	2,089,811	1,476	243	515	718	296	1,180	107	1,369
	1907-08	137	2,186,110	1,473	249	501	723	295	1,178	112	1,361
	1908-09	111	1,923,317	1,268	233	432	603	262	1,006	108	1,160
	1909-10	109	1,881,741	1,243	230	426	587	250	993	103	1,140
	1910-11	107	1,872,895	1,220	224	424	572	249	971	102	1,118

No. 1—*continued*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1906-07 to 1910-11—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
North-West Frontier Province	1906-07	10	164,691	161	49	112		49	112	22	139
	1907-08									24	137
	1908-09	9	159,473	149	45	104	...	45	104	22	127
	1909-10	8	155,359	139	42	97		42	97	21	118
	1910-11	7	148,330	130	39	91		39	91	19	111
British Baluchistan	1906-07	1	13,517	19	8	11	..	9	11	9	10
	1907-08			20		12		8	12	9	11
	1908-09	1	24,129					8	12	8	12
	1909-10	1	24,129	23	7	16		9	14	9	14
	1910-11	1	18,673	19	6	13		6	13	7	12
Bombay (excluding Bombay city)	1906-07	161	2,360,183	2,198	483	846	869	588	1,610	180	2,018
	1907-08	159	2,349,138	2,207	475	852	880	577	1,630	188	2,019
	1908-09	159	2,345,213	2,179	466	844	869	566	1,613	173	2,006
	1909-10	157	2,351,829	2,172	419	888	865	506	1,666	146	2,026
	1910-11	157	2,356,254	2,182	402	883	897	481	1,701	148	2,034
City of Bombay	1906-07	1	776,006	72	...	16	56	6	66	17	55
	1907-08							9	63	19	53
	1908-09		977,822					6	66	18	54
	1909-10							6	66	18	54
	1910-11		972,930					6	66	17	55
Central Provinces and Berar	1906-07	58	882,688	759	22	281	456	184	575	81	678
	1907-08	57	877,949	752	22	277	453	179	573	79	673
	1908-09			760	20	272	468	177	583	79	681
	1909-10			763	29	252	482	175	588	74	689
	1910-11		879,714	758	32	248	478	167	591	73	685
Madras (excluding Madras city)	1906-07	60	1,916,853	940	69	410	461	197	743	157	783
	1907-08		1,917,165	938	70	407	461	200	738	143	795
	1908-09		1,919,852	919	72	403	444	189	730	148	771
	1909-10	61	1,941,227	954	74	416	464	188	766	152	802
	1910-11		2,074,203	940	71	403	466	189	751	149	791
City of Madras	1906-07	1	509,346	37	1	16	20	11	26	13	24
	1907-08							10	27	14	23
	1908-09										
	1909-10	1	509,346	33	1	12	20	8	25	10	23
	1910-11	1	518,660	35	1	14	20	5	30	12	23
Coorg	1906-07	5	15,249	57	18	30	9	19	38	6	51
	1907-08					31	8	19	38		
	1908-09					27	8	19	34	6	47
	1909-10			53		28	7	20	33	9	44
	1910-11					28	7	20	33	8	45
Total	1906-07	750	16,760,517	9,985	1,408	3,691	4,886	2,230	7,735	1,309	8,676
	1907-08	746	16,985,201	10,006	1,415	3,687	4,904	2,215	7,791	1,314	8,692
	1908-09	717	16,714,025	9,736	1,389	3,590	4,757	2,152	7,584	1,300	8,436
	1909-10	717	16,739,963	9,759	1,353	3,638	4,768	2,048	7,711	1,258	8,501
	1910-11	715	16,963,983	9,727	1,370	3,547	4,810	1,958	7,769	1,200	8,527

MUNICIPALITIES

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1906-07 to 1910-11

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	1,58,83,649	1,74,86,849	1,93,69,297	2,16,60,476	2,50,28,235
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	68,85,236	70,11,741	68,27,445	71,30,044	75,61,896
II—Animals for slaughter	5,89,222	6,11,547	6,01,769	6,23,083	6,22,037
III—Fuel and articles for lighting and washing	6,35,181	7,00,505	6,40,597	7,05,100	7,21,179
IV—Building materials	8,53,744	9,45,848	8,97,160	9,81,692	9,86,383
V—Drugs, gums and spices	4,87,333	5,32,399	5,14,595	5,28,614	5,69,669
VI—Tobacco	5,24,535	5,20,658	5,22,820	5,22,012	5,50,329
VII—Cloth	15,72,977	16,91,696	15,37,610	17,40,014	19,17,416
VIII—Metals	5,25,382	6,39,775	5,41,641	6,41,218	7,25,345
TOTAL	1,21,30,893	1,27,02,536	1,21,24,918	1,29,25,652	1,37,06,355
Tax on houses and lands	1,15,88,466	1,22,91,373	1,27,63,758	1,37,81,976	1,48,86,042
„ „ animals and vehicles	16,75,110	16,91,468	17,47,377	18,12,892	18,63,646
„ „ professions and trades	12,54,122	13,17,878	13,76,411	14,34,727	15,26,017
Tolls (on roads and ferries)	13,41,554	13,60,661	13,65,131	13,85,639	14,36,902
Water rate	61,12,600	66,54,862	65,70,909	71,26,581	74,27,778
Lighting rate	9,28,752	10,34,003	14,76,131	10,99,974	11,45,197
Conservancy (including scavenging and latrine rates)	38,33,535	43,22,637	44,25,305	46,47,189	48,83,787
Other taxes	13,15,205	13,47,986	12,57,038	14,06,259	13,62,777
TOTAL MUNICIPAL RATES AND TAXES	4,01,80,237	4,27,23,404	4,31,06,978	4,56,20,889	4,82,38,501
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,87,562	3,09,373	2,93,711	3,01,513	3,22,670
„ hackney carriages	1,53,941	1,55,987	1,57,829	1,41,957	1,56,612
„ licenses for the sale of spirits and drugs	1,44,328	1,44,371	1,44,259	1,45,094	1,44,114
„ other sources	1,09,521	1,06,551	1,07,889	1,17,095	1,60,967
TOTAL	6,95,352	7,16,282	7,03,688	7,05,659	7,84,363
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	13,94,788	14,40,462	14,67,930	15,85,627	16,48,624
Sale proceeds of lands and produce of lands, etc.	10,00,683	11,51,351	20,38,810	15,82,685	11,98,228
Conservancy receipts (other than taxes and rates)	6,47,082	6,55,648	6,47,258	6,70,570	6,35,679
Fees and revenue from educational institutions	5,07,476	5,00,514	4,96,663	5,21,638	5,49,860
„ „ „ „ medical institutions	64,984	64,203	72,417	1,12,802	79,373
„ „ „ „ markets and slaughter-houses	34,05,771	35,18,038	35,56,345	36,48,632	38,40,129
„ „ „ „ tramways	1,45,290	1,49,918	1,62,124	1,62,314	1,63,206
Other fees	10,67,016	11,84,517	11,47,703	14,98,316	18,76,361
Fines under municipal and other Acts	3,39,654	3,19,420	3,07,596	3,14,713	4,33,169
Interest of Investments—					
For general purposes	4,05,005	4,06,499	4,39,840	4,87,296	7,42,583
„ educational purposes	5,788	6,577	6,731	5,788	5,842
„ medical purposes	30,117	30,138	32,042	35,192	36,502
Premium on loans	104	108	934	68	859
TOTAL	90,13,758	94,27,393	1,03,76,393	1,06,25,641	1,12,10,415
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	14,00,302	15,09,721	19,03,458	30,59,227	32,95,509
„ educational purposes	4,87,101	5,41,933	5,60,036	5,75,199	5,41,158
„ medical purposes	4,06,309	4,10,176	5,06,666	2,77,405	3,97,108
From Local Funds—					
For general purposes	2,28,354	2,01,817	2,72,230	2,38,603	2,20,829
„ educational purposes	1,25,559	1,17,063	1,11,216	1,05,459	1,07,331
„ medical purposes	4,26,563	3,88,025	4,35,942	4,30,630	4,64,310
From other sources—					
For general purposes	2,24,462	3,04,071	1,95,816	3,81,113	6,18,137
„ educational purposes	30,378	40,012	25,499	18,738	22,206
„ medical purposes	1,29,059	1,60,880	1,77,572	2,03,691	1,75,826
TOTAL	34,58,087	36,73,698	41,88,435	52,90,065	58,42,414
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	3,17,538	3,54,881	3,41,698	3,66,999	3,97,264
Other items	15,41,175	16,95,368	17,55,737	20,12,236	18,27,068
TOTAL	18,58,713	20,50,249	20,97,435	23,79,235	22,24,332
TOTAL INCOME	5,52,06,147	5,85,91,026	6,04,72,929	6,46,21,489	6,83,00,025
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	67,39,740	63,63,501	87,64,653	89,14,976	1,44,48,093
Loans—					
From Government	24,50,493	15,08,275	19,35,767	27,05,916	26,42,925
Raised in the market from private individuals	25,24,900	52,01,104	46,26,500	95,29,000	57,44,000
Realisations of sinking fund for repayment of loans	5,73,058	5,24,920	5,76,367	5,37,812	5,06,377
Advances—					
Permanent	20,122	26,921	24,553	34,055	25,493
Other	39,74,409	45,05,604	46,49,634	34,66,954	43,60,294
Deposits	1,62,08,793	1,73,09,802	1,95,02,427	2,66,62,803	2,97,31,094
TOTAL	3,24,91,515	3,54,40,127	4,00,79,901	5,18,51,516	5,74,58,276
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	8,76,97,662	9,40,31,153	10,05,52,830	11,64,91,817	12,57,58,301
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	10,35,81,311	11,15,18,002	11,99,22,127	13,81,52,293	15,07,84,221
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·4	2·52	2·54	2·72	2·84
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·39	3·45	3·57	3·86	4·03

NOTE.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year owing to rectifications of the past year's accounts without completer revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	8,99,789	8,59,909	8,23,867	9,26,041	10,25,709
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	5,70,859	6,52,169	6,44,875	6,64,428	6,53,560
„ „ animals and vehicles	48,288	48,113	52,817	54,175	53,960
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	1,71,789	1,90,212	1,86,108	1,96,289	2,05,330
Water rate	1,04,751	1,07,538	1,40,145	1,41,265	1,42,570
Lighting rate	1,18,626	1,33,659	1,38,260	1,48,807	1,46,135
Conservancy (including scavenging and latrine rates)	1,53,698	2,29,119	2,52,040	2,66,513	2,81,413
Other taxes	..	..	..	..	..
Total municipal rates and taxes	11,68,011	13,60,810	14,14,245	14,71,477	14,82,968
Realisations under special Acts—					
From pounds	15,968	15,591	16,979	16,209	18,424
„ hackney carriages	17,986	19,446	20,580	20,698	26,276
„ licenses for the sale of spirits and drugs	81	..	51	99	..
„ other sources	..	..	49	120	240
Total	34,035	35,037	37,659	37,126	44,940
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	12,386	19,981	14,889	21,448	15,826
Sale proceeds of lands and produce of lands, etc.	27,331	25,810	16,420	19,646	25,221
Conservancy receipts (other than taxes and rates).	23,891	20,354	18,956	22,376	18,053
Fees and revenue from educational institutions	7,167	..	1,935	54	325
„ „ „ „ medical institutions	8,537	9,407	10,283	13,541	12,980
„ „ „ „ markets and slaughter-houses	13,00,156	13,02,493	13,60,247	13,70,483	14,16,503
„ „ „ „ tramways	3,000	3,288	3,288	3,288	3,238
Other fees	1,07,937	1,05,464	1,14,841	1,15,515	1,40,913
Fines under municipal and other Acts	36,403	44,234	43,011	41,096	45,407
Interest of Investments—					
For general purposes	3,225	2,732	3,311	2,359	4,351
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
Total	15,30,033	15,33,763	15,87,181	16,09,806	16,82,872
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	83,357	1,67,848	2,00,955	2,53,908	2,68,090
„ educational purposes	7,302	3,850	3,850	10,585	9,790
„ medical purposes	1,19,980	1,46,641	1,79,398	69,834	60,700
From Local Funds—					
For general purposes	25,044	23,434	1,22,596	29,530	40,097
„ educational purposes	3,804	2,500	3,665	5,600	10,000
„ medical purposes	35,331	24,084	53,334	34,742	93,000
From other sources—					
For general purposes	2,700	852	6,700	12,632	3,344
„ educational purposes	..	..	..	..	..
„ medical purposes	360	8,510	980	3,305	21,511
Total	2,77,878	3,77,719	5,71,478	4,20,136	5,07,132
Miscellaneous—					
Recoveries on account of services rendered to private individuals	9,048	1,467	1,716	865	1,991
Other items	23,033	28,105	59,061	47,788	72,192
Total	32,081	29,572	60,777	48,653	74,183
Total Income	30,42,038	33,36,901	36,71,340	35,87,198	37,92,095
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	17
Loans—					
From Government	3,52,000	2,10,000	79,500	85,000	2,56,000
Raised in the market from private individuals	..	..	..	..	..
Realisation of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,700	2,905	637	1,001	440
Other	82,996	74,589	68,773	76,628	62,237
Deposits	89,119	1,13,660	2,05,571	84,910	1,23,761
Total	5,25,815	4,01,154	3,54,481	2,47,539	4,42,455
Total Receipts, excluding opening balance	35,67,853	37,38,055	40,25,821	(a)38,53,549	42,34,550
Total Receipts, including opening balance	44,67,642	45,97,964	48,49,688	47,79,590	52,60,259
Incidence of taxation (municipal rates and taxes) per head of population	1·69	1·97	2·04	2·09	2·05
Incidence of income per head of population	4·41	4·84	5·3	5·12	5·26

(a) Includes Rs. 18,872 the details of which are not available owing to destruction of all municipal records of the Taungdwingyi municipality by fire.

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	7,68,982	11,15,667	13,81,635	18,12,086	14,61,381
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	8,59,170	11,61,769	10,91,101	11,54,636	12,17,795
„ „ animals and vehicles	2,280	2,675	2,907	3,191	6,265
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	20,336	8,551	16,817	..	14,500
Water rate	3,80,860	5,58,799	5,05,010	5,48,552	5,87,708
Lighting rate	87,550	1,09,424	1,02,343	1,08,595	1,18,321
Conservancy (including scavenging and latrine rates)	5,57,071	7,77,263	6,97,734	7,51,997	7,97,905
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	19,07,267	26,18,481	24,15,912	25,66,971	27,42,486
REALISATIONS UNDER SPECIAL ACTS —					
From pounds	2,042	1,876	2,210	2,024	2,294
„ hackney carriages	27,545	25,298	24,092	21,857	22,879
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
TOTAL	29,587	27,174	26,302	23,881	25,173
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	47,409	48,148	54,480	63,395	69,442
Sale proceeds of lands and produce of lands, etc..	9,001	9,151	90,376	8,329	7,543
Conservancy receipts (other than taxes and rates)	3,143	6,698	5,799	4,767	5,160
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	3,69,960	3,74,498	3,68,116	3,76,867	3,98,121
„ „ „ „ tramways	13,670	27,568	37,792	38,496	38,496
Other fees	1,71,693	1,60,171	1,73,592	1,83,956	1,86,202
Fines under municipal and other Acts	42,702	36,480	29,473	26,831	30,836
Interest of Investments —					
For general purposes	36,265	40,998	50,033	59,615	70,155
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	5,03,843	7,03,712	8,09,661	7,62,256	8,05,955
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	63,719	5,000	5,000	45,000	40,000
„ educational purposes	..	..	..	..	..
„ medical purposes	1,01,800	1,800	1,800	1,800	1,800
From Local Funds—					
For general purposes	70,000	45,000	20,000	10,000	10,000
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	108	108	108	108	108
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	2,35,627	51,908	26,908	56,908	51,908
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	1,37,240	97,817	1,07,103	1,04,031	73,571
TOTAL	1,37,240	97,817	1,07,103	1,04,031	73,571
TOTAL INCOME	30,03,564	34,99,092	33,85,886	35,14,047	36,99,093
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	9,14,000	6,94,000	11,44,000	..	5,70,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	9,95,717	8,05,866	7,33,507	2,27,539	2,81,139
Deposits	1,13,138	1,54,605	1,81,673	1,05,408	1,66,270
TOTAL	20,22,855	16,54,471	20,59,180	3,32,947	10,17,409
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	50,26,419	51,53,563	54,45,066	38,46,994	47,16,502
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	57,95,401	62,69,230	68,26,701	56,59,080	61,77,883
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	8·62	11·84	10·93	11·61	12·39
INCIDENCE OF INCOME PER HEAD OF POPULATION	13·58	15·82	15·31	15·88	16·70

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	2,54,816	2,99,018	3,74,435	2,86,100	3,19,644
MUNICIPAL RATES AND TAXES—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	2,58,370	2,79,792	2,82,061	3,16,573	3,49,596
„ „ animals and vehicles	61,537	61,638	63,733	69,038	76,010
„ „ professions and trades	12,721	16,980	15,269	13,356	16,717
Tolls (on roads and ferries)	68,253	68,391	63,764	70,608	73,407
Water rate	26,195	32,035	53,246	60,363	86,672
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	2,36,762	2,53,273	2,63,420	2,79,510	3,04,782
Other taxes	1,95,777	2,06,494	2,04,321	1,97,019	1,99,854
TOTAL MUNICIPAL RATES AND TAXES	8,59,615	9,18,603	9,45,814	10,06,467	11,07,038
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	31,985	32,633	32,868	36,619	37,194
„ hackney carriages	3,177	3,851	4,085	4,400	5,107
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	597	685	896	1,114	2,503
TOTAL	35,759	37,169	37,849	42,133	44,804
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	12,985	14,184	14,079	19,338	19,338
Sale proceeds of lands and produce of lands, etc.	3,085	5,032	6,227	4,381	4,381
Conservancy receipts (other than taxes and rates)	9,918	8,954	10,685	16,778	16,778
Fees and revenue from educational institutions	12,538	13,495	14,025	13,822	13,822
„ „ „ „ medical institutions	461	363	1,004	2,155	2,155
„ „ „ „ markets and slaughter-houses	43,641	45,461	42,804	47,120	47,120
„ „ „ „ tramways	..	..	..	..	..
Other fees	13,251	14,022	15,190	17,468	7,295
Fines under municipal and other Acts	7,513	8,673	7,933	8,290	11,833
Interest of Investments—					
For general purposes	1,265	1,291	2,536	490	3,112
„ educational purposes	..	..	..	305	..
„ medical purposes	1,362	1,400	1,444	1,830	629
Premium on loans	..	..	..	..	..
TOTAL	1,06,019	1,12,875	1,15,927	1,31,977	1,38,622
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	79,624	2,54,574	1,57,635	3,46,289	3,03,470
„ educational purposes	899	7,472	6,678	18,600	5,574
„ medical purposes	16,095	15,014	19,841	19,163	8,190
From Local Funds—					
For general purposes	3,200	1,200	1,860	4,092	3,833
„ educational purposes	886	..	..	..	100
„ medical purposes	21,380	28,531	34,547	25,468	1,070
From other sources—					
For general purposes	5,151	4,800	15,278	4,898	5,053
„ educational purposes	200	221	260	233	239
„ medical purposes	21,272	30,597	31,507	28,085	766
TOTAL	1,48,707	3,42,409	2,67,606	4,46,828	3,28,295
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	9,978	24,056	18,288	11,782	18,390
Other items	15,348	30,796	35,311	38,532	34,084
TOTAL	25,326	54,852	53,599	50,314	52,474
TOTAL INCOME	11,75,426	14,65,908	14,20,795	16,77,719	16,71,233
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	884	..	..	700	5,812
Loans—					
From Government	79,000	1,12,000	77,500	2,00,000	58,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	7,887	1,680	1,640	1,600	1,563
Advances—					
Permanent	1,950	1,595	1,610	695	415
Other	1,15,038	1,38,733	1,69,225	1,55,581	70,708
Deposits	41,613	23,757	25,343	34,532	49,319
TOTAL	2,46,372	2,77,765	2,75,318	3,93,108	1,85,817
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	14,21,798	17,43,673	16,96,113	20,70,827	18,57,050
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	16,76,614	20,42,691	20,70,548	23,56,927	21,76,694
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·37	1·46	1·5	1·58	1·54
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·37	2·33	2·25	2·64	2·16

No. 2—D

INCOME (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	9,29,584	10,48,618	13,20,546	15,80,011	18,62,589
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	15,652	12,005	17,759	15,543	12,434
II—Animals for slaughter	395	287	338	358	238
III—Fuel and articles for lighting and washing	2,565	1,209	2,022	1,611	4,258
IV—Building materials	1,987	1,779	1,701	1,646	990
V—Drugs, gums and spices	1,108	1,005	846	876	716
VI—Tobacco	461	358	262	545	293
VII—Cloth	5,583	4,322	4,143	4,825	3,245
VIII—Metals	1,507	1,379	1,281	1,510	1,041
TOTAL	29,276	22,344	28,352	26,914	23,239
Tax on houses and lands	12,39,399	13,37,442	14,29,036	14,82,375	15,33,473
„ „ animals and vehicles	2,31,497	2,35,510	2,31,194	2,41,158	2,53,685
„ „ professions and trades	57,585	59,823	62,470	67,747	66,420
Tolls (on roads and ferries)	1,10,894	1,03,107	99,581	98,472	96,661
Water rate	3,11,987	3,65,656	4,06,896	4,13,624	4,17,972
Lighting rate	1,04,662	1,48,672	1,89,451	1,49,103	1,47,333
Conservancy (including scavenging and latrine rates)	7,47,886	8,02,987	8,22,688	8,46,779	8,93,948
Other taxes	4,06,825	3,91,524	3,70,353	3,80,732	3,93,085
TOTAL MUNICIPAL RATES AND TAXES	32,40,011	34,67,065	36,40,021	37,06,904	38,25,816
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	46,925	49,465	48,333	49,499	51,273
„ hackney carriages	9,862	10,845	10,786	11,099	12,214
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	32,428	31,730	34,566	30,777	34,885
TOTAL	89,215	92,040	93,685	91,375	98,372
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, *etc.*	91,222	93,392	84,376	92,379	1,05,445
Sale proceeds of lands and produce of lands, etc.	18,463	12,891	19,981	14,193	18,721
Conservancy receipts (other than taxes and rates)	26,768	27,113	20,293	19,719	21,535
Fees and revenue from educational institutions	26,417	24,779	22,388	25,638	27,305
„ „ „ „ medical institutions	14,169	10,761	12,576	51,671	11,129
„ „ „ „ markets and slaughter-houses	99,161	1,11,350	1,08,805	1,13,399	1,24,588
„ „ „ „ tramways	658	125	321	125	125
Other fees	37,845	38,071	38,755	90,114	93,702
Fines under municipal and other Acts	40,401	40,515	40,201	39,003	44,119
Interest of Investments—					
For general purposes	18,680	13,514	8,255	12,128	27,709
„ educational purposes	2,435	3,182	2,716	2,716	2,716
„ medical purposes	10,596	9,837	11,382	11,307	15,684
Premium on loans	..	..	..	..	..
TOTAL	3,86,815	3,85,530	3,70,049	4,72,392	4,92,778
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	79,698	2,55,546	4,77,805	4,40,024	2,39,705
„ educational purposes	13,353	7,623	6,954	10,946	7,540
„ medical purposes	1,09,399	92,801	48,479	60,227	79,172
From Local Funds—					
For general purposes	13,168	30,988	22,731	45,204	60,418
„ educational purposes	2,078	1,870	1,136	550	550
„ medical purposes	1,19,765	96,219	1,03,071	1,21,979	1,17,999
From other sources—					
For general purposes	40,470	22,966	1,11,550	2,10,798	4,11,363
„ educational purposes	1,757	3,016	3,043	2,409	2,099
„ medical purposes	87,781	98,162	1,19,790	1,44,307	1,09,992
TOTAL	4,67,469	6,09,191	8,94,559	10,36,444	10,28,748
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	25,005	24,224	19,125	20,678	20,899
Other items	37,783	44,116	62,119	49,855	95,784
TOTAL	62,788	68,340	81,244	70,533	1,16,683
TOTAL INCOME	42,46,298	46,22,166	50,79,558	53,77,648	55,62,397
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	45,185	4,100	56,355	38,706	63,192
Loans—					
From Government	2,92,000	4,13,500	1,57,000	2,69,300	2,47,600
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	49,994	23,241	77,823	..	..
Advances—					
Permanent	575	1,134	2,740	1,035	1,931
Other	4,27,806	4,69,750	3,87,915	5,29,174	7,76,556
Deposits	2,00,318	2,13,789	2,91,196	2,87,040	2,52,068
TOTAL	10,15,878	11,25,514	9,73,029	11,25,255	13,41,347
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	53,62,176	57,47,680	60,52,587	65,02,903	69,03,744
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	61,91,760	67,96,298	73,73,133	80,82,914	87,66,333
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·36	1·62	1·54	1·55	1·48
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·79	1·95	2·14	2·25	2·19

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of **CALCUTTA,** *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	22,02,730	13,54,034	22,65,058	24,00,966	43,01,156
Municipal Rates and Taxes—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	25,59,229	26,78,023	27,72,975	28,72,085	30,33,177
„ „ animals and vehicles	2,74,887	2,72,923	2,73,588	2,80,217	2,91,814
„ „ professions and trades	5,51,194	5,78,244	6,11,534	6,45,005	6,85,806
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	16,13,661	16,88,564	17,48,434	18,10,925	19,12,498
Lighting rate	5,38,785	5,63,794	5,83,784	6,04,649	6,38,563
Conservancy (including scavenging and latrine rates)	5,95,069	6,19,589	6,37,579	6,63,276	6,97,927
Other taxes	..	..	..	..	..
Total municipal rates and taxes	61,32,825	64,01,137	66,27,894	68,76,157	72,59,785
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	18,149	17,069	16,855	17,663	18,621
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	35,105	32,916	28,319	33,832	59,898
Total	53,254	49,985	45,174	51,495	78,519
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	78,582	84,732	62,464	59,823	60,519
Sale proceeds of lands and produce of lands, etc.	1,70,154	1,18,722	414,871	73,692	1,41,277
Conservancy receipts (other than taxes and rates)	3,837	3,244	3,361	4,028	3,808
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	2,491	1,531	6,653	2,109	1,826
„ „ „ „ markets and slaughter-houses	3,27,984	3,57,608	3,33,925	3,73,561	4,50,676
„ „ „ „ tramways	74,500	63,554	62,934	62,494	63,221
Other fees	29,824	44,533	38,239	56,657	89,990
Fines under municipal and other Acts	60,735	48,821	52,157	67,503	92,953
Interest of Investments—					
For general purposes	85,733	72,330	78,528	60,826	1,34,553
„ educational purposes	..	..	..	..	..
„ medical purposes	168	167	168	168	84
Premium on loans	..	..	..	..	..
Total	8,34,008	7,95,242	10,53,300	7,60,861	10,38,907
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	21,454	12,204	12,204	42,124	50,264
„ educational purposes	..	..	..	..	..
„ medical purposes	..	53,666	79,547	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	16,999	2,24,538	10,405	74,535	28,539
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	38,453	2,90,408	1,02,156	1,16,659	78,803
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	3,09,911	3,80,864	3,99,277	5,15,409	5,16,175
Total	3,09,911	3,80,864	3,99,277	5,15,409	5,16,175
Total Income	73,68,451	79,17,636	82,27,801	83,20,581	89,72,189
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	12,81,400	26,18,600	20,00,000	60,00,000	30,00,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	415	1,065	..	..	130
Other	..	4,41,934	..	..	1,17,204
Deposits	1,10,065	..	11,163	70,855	1,03,265
Total	13,91,880	30,61,599	20,11,163	60,70,855	32,20,599
Total Receipts, excluding opening balance	87,60,331	1,09,79,235	1,02,38,969	1,43,91,436	1,21,92,788
Total Receipts, including opening balance	1,09,63,061	1,23,33,269	1,25,04,027	1,67,92,402	1,64,93,944
Incidence of taxation (municipal rates and taxes) per head of population	7·56	7·9	8·18	8·48	8·15
Incidence of income per head of population	8·43	9·77	10·15	10·26	10·07

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	22,62,811	28,13,934	20,86,309	21,58,705	26,09,579
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	17,94,576	19,13,756	17,67,551	18,32,318	19,09,783
II—Animals for slaughter	2,14,952	2,25,924	2,15,573	2,11,973	2,03,327
III—Fuel and articles for lighting and washing	1,57,373	1,70,897	1,59,091	1,71,951	1,75,949
IV—Building materials	2,65,769	3,00,391	2,46,391	2,73,743	2,87,436
V—Drugs, gums, and spices	2,14,751	2,20,555	2,11,268	2,32,667	2,37,166
VI—Tobacco	83,162	80,560	78,780	81,643	1,02,123
VII—Cloth	5,36,297	5,33,370	5,23,309	5,60,129	5,52,536
VIII—Metals	1,24,144	1,33,372	1,22,371	1,29,375	1,46,445
Total	34,16,433	36,01,568	33,46,090	35,13,490	37,36,230
Tax on houses and lands	2,32,729	2,53,138	2,59,433	2,60,151	2,68,479
„ „ animals and vehicles	52,300	52,873	50,702	46,580	46,542
„ „ professions and trades	1,59,815	1,63,142	1,53,912	1,59,530	1,81,443
Tolls (on road and ferries)	1,40,315	1,38,752	1,25,955	1,28,401	1,28,013
Water rate	2,98,203	3,02,432	3,14,758	3,29,410	3,26,357
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	45,051	44,207	47,278	58,949	59,276
Other taxes	4,22,741	4,54,491	3,54,876	4,15,221	4,39,987
Total municipal rates and taxes	47,67,587	50,10,603	46,53,004	49,11,732	51,86,327
Realisations under special Acts—					
From pounds	66,594	74,609	66,943	69,844	76,273
„ hackney carriages	37,204	38,269	36,336	38,622	42,960
„ licenses for the sale of spirits and drugs	..	187	..	..	..
„ other sources	7,825	9,400	9,866	14,614	12,909
Total	1,11,623	1,22,465	1,13,145	1,23,080	1,32,142
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	4,11,112	3,97,085	4,50,206	4,85,596	5,14,448
Sale proceeds of lands and produce of lands, etc.	1,11,557	87,402	2,16,804	1,28,952	1,49,338
Conservancy receipts (other than taxes and rates)	1,88,147	1,91,459	2,13,760	2,10,169	1,66,344
Fees and revenue from educational institutions	30,883	13,365	17,264	19,681	21,476
„ „ „ „ medical institutions	802	3,813	705	1,347	846
„ „ „ „ markets and slaughter-houses	1,48,142	1,53,857	1,63,915	1,70,281	1,72,873
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,20,395	2,59,499	2,47,055	2,89,577	3,35,654
Fines under municipal and other Acts	45,503	47,487	47,682	50,630	52,831
Interest of Investments—					
For general purposes	6,522	9,188	6,997	8,936	8,555
„ educational purposes	25	12	617	..	..
„ medical purposes	297	297	297	298	298
Premium on loans	..	..	..	..	..
Total	11,63,385	11,63,455	13,65,302	13,65,467	14,22,603
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	4,19,536	89,548	1,93,455	2,72,643	3,02,652
„ educational purposes	3,188	2,208	242	10,816	2,193
„ medical purposes	1,182	20,069	1,686	1,180	400
From Local Funds—					
For general purposes	36,922	39,325	53,513	50,915	42,590
„ educational purposes	19,604	12,965	12,888	9,224	7,115
„ medical purposes	2,066	3,060	3,461	1,746	1,496
From other sources—					
For general purposes	4,521	11,397	8,079	6,516	17,578
„ educational purposes	..	..	300	..	1,486
„ medical purposes	..	244	..	1,351	1,246
Total	4,87,019	1,78,816	2,73,624	3,54,391	3,76,756
Miscellaneous—					
Recoveries on account of services rendered to private individuals	15,184	34,857	37,818	25,694	17,024
Other items	88,034	96,862	1,15,662	1,42,582	1,88,793
Total	1,03,218	1,31,719	1,53,480	1,68,276	2,05,817
Total Income	66,32,832	66,07,058	65,58,555	69,22,946	73,23,645
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	46,488	..	36,529	9,981	..
Loans—					
From Government	11,10,500	4,78,000	8,95,250	7,04,000	8,28,665
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,701	1,686	7,558	7,096	4,385
Other	4,202	2,267	30,723	6,365	1,879
Deposits	1,37,995	47,230	1,13,123	1,08,708	1,28,641
Total	13,00,886	5,29,183	10,83,183	8,36,150	9,63,570
Total Receipts, excluding opening balance	79,33,718	71,36,241	76,41,738	77,59,096	82,87,215
Total Receipts, including opening balance	1,01,96,529	99,50,175	97,28,047	99,17,801	1,08,96,794
Incidence of taxation (municipal rates and taxes) per head of population	1·33	1·61	1·5	1·58	1·81
Incidence of income per head of population	2·17	2·12	2·12	2·23	2·53

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the **PUNJAB,** *in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	15,17,926	16,74,716	17,26,903	14,93,541	16,16,553
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	19,06,737	20,13,427	19,35,162	19,16,691	19,99,926
II—Animals for slaughter	1,53,472	1,62,906	1,50,246	1,80,551	1,79,585
III—Fuel and articles for lighting and washing	1,77,562	2,20,197	1,87,516	2,02,449	2,09,819
IV—Building materials	2,19,461	2,66,182	2,57,025	3,08,739	3,19,952
V—Drugs, gums, and spices	1,13,702	1,40,373	1,26,469	1,22,590	1,54,384
VI—Tobacco	85,108	76,275	70,794	66,837	81,511
VII—Cloth	4,42,831	5,06,047	4,45,178	5,43,766	6,23,307
VIII—Metals	1,47,509	1,92,078	1,74,846	2,27,584	2,43,133
TOTAL	32,48,330	35,80,668	33,55,624	35,78,937	38,31,343
Tax on houses and lands	2,76,425	2,84,470	3,10,912	3,19,178	3,49,299
„ „ animals and vehicles	41,813	49,546	58,307	54,674	57,230
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	14,574	12,750	8,724	8,808	8,741
Water rate	48,998	46,714	49,221	51,046	54,621
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	7,355	6,900	6,771	7,343	13,192
Other taxes	34,261	22,570	22,877	27,351	26,214
TOTAL MUNICIPAL RATES AND TAXES	36,71,756	40,03,618	38,12,436	40,47,337	43,40,640
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	26,795	29,289	28,312	27,625	26,396
„ hackney carriages	11,459	12,838	12,759	14,787	16,249
„ licenses for the sale of spirits and drugs	..	..	18	..	..
„ other sources	1,963	1,992	1,035	844	3,170
TOTAL	40,217	44,119	42,124	43,256	45,815
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	2,39,034	2,53,392	2,78,871	3,03,810	2,99,833
Sale proceeds of lands and produce of lands, etc.	2,05,330	1,45,934	2,82,188	1,67,720	2,59,142
Conservancy receipts (other than taxes and rates)	1,57,768	1,57,556	1,52,067	1,48,368	1,51,576
Fees and revenue from educational institutions	1,09,410	1,11,922	1,05,190	1,12,043	1,12,161
„ „ „ „ medical institutions	12,601	14,532	18,545	17,739	24,402
„ „ „ „ markets and slaughter-houses	78,740	77,880	86,020	90,177	76,092
„ „ „ „ tramways	..	..	..	..	121
Other fees	14,605	16,973	1,87,444	1,97,746	4,13,052
Fines under municipal and other Acts	30,362	28,305	27,204	26,295	27,540
Interest of Investments—					
For general purposes	6,418	3,929	12,530	4,724	5,148
„ educational purposes	910	909	910	910	924
„ medical purposes	2,215	2,269	2,129	2,136	2,102
Premium on loans	..	..	..	..	16
TOTAL	8,57,393	8,13,601	11,53,098	10,71,668	13,72,109
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	1,48,434	60,225	1,33,739	99,483	1,05,026
„ educational purposes	20,909	19,421	25,565	47,904	18,298
„ medical purposes	17,995	10,231	29,945	10,551	13,040
From Local Funds—					
For general purposes	22,535	5,096	10,144	3,208	12,006
„ educational purposes	37,368	39,708	30,670	28,472	31,822
„ medical purposes	88,321	78,162	75,828	80,225	67,984
From other sources—					
For general purposes	91,612	2,628	8,797	2,969	2,141
„ educational purposes	4,206	3,273	238	3,631	1,645
„ medical purposes	4,450	10,924	7,851	6,323	8,033
TOTAL	4,38,830	2,29,668	3,22,777	2,82,766	2,59,995
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	13,282	30,433	21,923	59,168	76,689
Other items	3,89,691	3,94,800	2,05,598	3,38,438	97,590
TOTAL	4,02,973	4,25,233	2,27,521	3,97,606	1,74,279
TOTAL INCOME	54,08,169	55,16,239	55,57,956	58,42,633	61,92,838
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	1,79,027	1,50,000	73,000	5,000	30,000
Loans—					
From Government	11,733	9,125	(a)—5,833	116	..
Raised in the market from private individuals	1,80,000	3,00,000	..	..	1,00,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,800	4,581	2,618	8,147	10,653
Other	21,904	19,617	45,441	35,136	19,109
Deposits	68,893	76,468	27,620	98,780	40,535
TOTAL	4,63,357	5,59,791	1,42,846	1,47,179	3,00,297
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	58,71,526	60,76,030	57,00,802	59,89,812	63,93,135
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	73,89,452	77,50,746	74,27,705	74,83,353	80,09,688
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·75	1·92	1·98	2·18	2·31
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·61	2·65	2·89	3·11	3·30

(a) This represents write-back of an erroneous debit to the Simla Municipality in the Accountant General's accounts for 1907-08

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	1,66,187	1,58,160	2,12,837	2,45,865	2,80,066
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	1,94,307	1,96,693	2,08,120	1,87,233	1,91,585
II—Animals for slaughter	7,718	8,272	8,378	8,703	10,153
III—Fuel and articles for lighting and washing	17,920	21,686	22,833	21,151	20,238
IV—Building materials	19,535	22,033	20,939	22,317	25,480
V—Drugs, gums, and spices	11,953	13,757	11,699	10,713	10,214
VI—Tobacco	8,402	7,286	6,635	6,955	6,324
VII—Cloth	87,382	92,388	91,126	90,587	93,192
VIII—Metals	13,830	15,458	16,738	16,667	15,610
Total	3,61,327	3,77,923	3,87,500	3,66,224	3,78,108
Tax on houses and lands	1,329	1,615	1,584	1,864	1,702
„ „ animals and vehicles	3,982	4,284	296	456	434
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	10,406	4,770	5,052	5,283	4,070
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	374	298	640	844	602
Other rates	11	22	24	16	14
Total municipal rates and taxes	3,77,429	3,88,912	3,95,096	3,74,687	3,84,930
Realisations under special Acts—					
From pounds	471	589	583	516	506
„ hackney carriages	1,743	997	1,281	1,408	1,299
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	2,214	1,586	1,864	1,924	1,805
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	70,538	74,230	78,101	82,580	82,675
Sale proceeds of lands and produce of lands, etc.	8,003	13,303	8,149	8,241	10,331
Conservancy receipts (other than taxes and rates)	20,946	21,197	17,274	22,257	18,566
Fees and revenue from educational institutions	15,920	14,969	14,616	10,330	16,865
„ „ „ „ medical institutions	955	333	252	303	444
„ „ „ „ markets and slaughter-houses	15,987	16,605	18,150	14,430	9,669
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,757	2,101	2,078	1,857	5,715
Fines under municipal and other Acts	2,458	2,766	2,283	2,534	2,633
Interest of Investments—					
For general purposes	1,048	1,011	1,242	1,961	1,962
„ educational purposes	147	194	49	..	..
„ medical purposes	104	105	105	129	41
Premium on loans	..	..	..	..	..
Total	1,37,863	1,46,814	1,42,299	1,50,622	1,48,901
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	9,316	11,400
„ educational purposes	3,570	3,480	3,060	8,643	8,000
„ medical purposes	..	..	35,000	50,000	98,060
From Local Funds—					
For general purposes	60	60	60	1,134	2,776
„ educational purposes	1,200	300	300	300	..
„ medical purposes	..	710	1,343	1,792	1,719
From other sources—					
For general purposes	48	85	..	8,443	7,069
„ educational purposes	621	172	..	..	204
„ medical purposes	481	835	181	82	84
Total	5,980	5,642	39,944	79,710	1,29,312
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	297	250
Other items	2,513	4,339	8,543	8,451	18,258
Total	2,513	4,339	8,543	8,748	18,508
Total Income	5,25,999	5,47,293	5,87,746	6,15,691	6,83,456
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	900	15,294	400	3,121	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	300	139
Other	6	50	..	200	223
Deposits	893	2,381	5,351	22,717	15,773
Total	1,799	17,725	5,751	26,338	16,135
Total Receipts, excluding opening balance	5,27,798	5,65,018	5,93,497	6,42,029	6,99,591
Total Receipts, including opening balance	6,93,985	7,23,178	8,06,334	8,87,894	9,79,657
Incidence of taxation (municipal rates and taxes) per head of population	2·29	2·36	2·47	2·41	2·58
Incidence of income per head of population	3·19	3·32	3·68	3·96	4·61

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	26,87,302	31,16,004	37,66,800	39,46,838	47,24,068
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	13,43,094	11,09,567	12,20,250	13,94,174	13,49,104
II—Animals for slaughter	8,603	7,737	8,015	5,059	5,321
III—Fuel and articles for lighting and washing	1,60,485	1,91,336	1,85,113	2,14,972	2,12,432
IV—Building materials	1,07,483	1,29,926	1,41,033	1,39,132	1,34,543
V—Drugs, gums, and spices	55,500	69,039	69,987	74,955	68,293
VI—Tobacco	48,896	49,295	52,307	53,901	62,098
VII—Cloth	2,68,235	3,18,607	2,78,865	3,31,581	2,68,226
VIII—Metals	2,03,417	2,45,144	1,81,072	2,21,243	2,24,389
Total	21,95,713	21,20,651	21,36,642	24,35,032	23,27,982
Tax on houses and lands	7,24,989	7,44,752	7,72,107	7,52,860	8,11,798
„ „ animals and vehicles	1,41,873	1,45,853	1,44,809	1,62,232	1,58,302
„ „ professions and trades	14,691	15,943	16,198	16,510	15,111
Tolls (on roads and ferries)	2,64,145	2,81,530	2,82,904	2,86,908	2,81,378
Water rate	6,00,497	6,97,775	7,04,439	7,28,584	7,85,356
Lighting rate	130	128	210	216	208
Conservancy (including scavenging and latrine rates)	3,29,937	3,47,797	3,70,089	3,75,431	3,87,591
Other rates	1,60,587	1,60,540	1,83,619	2,43,596	2,07,309
Total municipal rates and taxes	44,32,562	45,14,969	46,11,017	50,01,369	49,75,035
Realisations under special Acts—					
From pounds	26,812	27,286	26,796	29,585	32,745
„ hackney carriages	2,027	1,820	3,094	1,816	785
„ licenses for the sale of spirits and drugs	497	434	440	1,245	364
„ other sources	2,187	2,593	4,902	1,914	1,523
Total	31,523	32,133	35,232	34,560	35,417
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,10,618	1,27,187	1,41,291	1,43,781	1,30,457
Sale proceeds of lands and produce of lands, etc.	2,65,439	5,17,164	5,89,801	9,37,630	2,56,612
Conservancy receipts (other than taxes and rates)	1,00,192	1,04,639	81,763	73,144	87,262
Fees and revenue from educational institutions	1,26,343	1,30,710	1,35,004	1,41,143	1,47,666
„ „ „ „ medical institutions	11,519	9,978	10,198	11,782	13,475
„ „ „ „ markets and slaughter-houses	2,85,258	3,01,499	3,15,195	3,29,444	3,50,803
„ „ „ „ tramways	3,408	3,539	3,454	3,462	3,487
Other fees	68,676	79,077	59,292	75,912	81,625
Fines under municipal and other Acts	23,866	24,581	24,974	19,673	29,711
Interest of Investments—					
For general purposes	49,669	63,661	92,134	1,02,489	1,26,418
„ educational purposes	889	1,345	2,439	820	1,183
„ medical purposes	6,616	6,442	5,343	6,292	6,508
Premium on loans	..	108	874	8	843
Total	10,52,433	13,69,950	14,61,762	18,45,580	12,36,050
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	10,016	16,602	3,04,780	4,63,963	2,95,850
„ educational purposes	3,23,750	3,40,159	3,30,214	3,69,506	3,96,136
„ medical purposes	29,832	31,660	80,810	34,428	89,872
From Local Funds—					
For general purposes	33,625	26,851	21,169	74,333	39,762
„ educational purposes	58,456	59,050	57,246	58,497	56,873
„ medical purposes	50,404	53,313	53,227	42,786	56,088
From other sources—					
For general purposes	28,752	9,757	9,425	27,308	1,00,312
„ educational purposes	10,689	19,166	15,686	5,278	10,045
„ medical purposes	6,187	8,117	11,397	10,462	24,455
Total	5,51,711	5,64,675	8,83,954	10,86,561	10,69,393
Miscellaneous—					
Recoveries on account of services rendered to private individuals	24,516	22,897	24,001	22,475	24,980
Other items	63,966	74,094	1,05,085	84,276	1,38,574
Total	88,432	96,991	1,29,086	1,06,751	1,63,554
Total Income	61,56,711	65,78,698	71,21,051	80,74,821	74,79,449
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	2,13,490	2,75,858	2,81,416	3,78,290	2,79,413
Loans—					
From Government	93,500	20,000	500	1,11,000	4,97,500
Raised in the market from private individuals	46,500	3,06,504	1,10,500	...	5,24,000
Realisations of sinking fund for repayment of loans	1,57,309	1,07,300	71,564	77,222	5,848
Advances—					
Permanent	3,375	5,211	7,361	5,602	5,728
Other	67,762	1,15,946	62,876	1,06,264	3,87,410
Deposits	3,93,842	5,82,919	4,96,344	4,49,903	5,37,083
Total	9,75,778	14,13,738	10,30,561	11,28,281	22,36,982
Total Receipts, excluding opening balance	71,32,489	79,92,436	81,51,612	92,03,102	97,16,431
Total Receipts, including opening balance	98,19,791	1,11,08,440	1,19,18,412	1,31,49,940	1,44,38,184
Incidence of taxation (municipal rates and taxes) per head of population	1·88	1·92	1·96	2·12	2·11
Incidence of income per head of population	2·61	2·8	3·03	3·43	3·15

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	1,66,187	1,58,160	2,12,837	2,45,865	2,80,066
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	1,94,307	1,96,693	2,08,120	1,87,233	1,91,585
II—Animals for slaughter	7,718	8,272	8,378	8,703	10,153
III—Fuel and articles for lighting and washing	17,920	21,686	22,833	21,151	20,238
IV—Building materials	19,535	22,033	20,939	22,317	25,480
V—Drugs, gums, and spices	11,953	13,757	11,699	10,713	10,214
VI—Tobacco	8,402	7,286	6,635	6,955	6,324
VII—Cloth	87,382	92,388	91,126	90,587	93,192
VIII—Metals	13,830	15,458	16,738	16,667	15,610
Total	3,61,327	3,77,923	3,87,500	3,66,224	3,78,108
Tax on houses and lands	1,329	1,615	1,584	1,864	1,702
„ „ animals and vehicles	3,982	4,284	296	456	434
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	10,406	4,770	5,052	5,283	4,070
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	374	298	640	844	602
Other rates	11	22	24	16	14
Total Municipal Rates and Taxes	3,77,429	3,88,912	3,95,096	3,74,687	3,84,930
Realisations under Special Acts—					
From pounds	471	589	583	516	506
„ hackney carriages	1,743	997	1,281	1,408	1,299
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	2,214	1,586	1,864	1,924	1,805
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	70,538	74,230	78,101	82,580	82,675
Sale proceeds of lands and produce of lands, etc.	8,003	13,303	8,149	8,241	10,331
Conservancy receipts (other than taxes and rates)	20,946	21,197	17,274	22,257	18,566
Fees and revenue from educational institutions	15,920	14,969	14,616	10,330	16,865
„ „ „ „ medical institutions	955	333	252	303	444
„ „ „ „ markets and slaughter-houses	15,987	16,605	18,150	14,430	9,669
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,757	2,101	2,078	1,857	5,715
Fines under municipal and other Acts	2,458	2,766	2,283	2,534	2,633
Interest of Investments—					
For general purposes	1,048	1,011	1,242	1,961	1,962
„ educational purposes	147	194	49	..	..
„ medical purposes	104	105	105	129	41
Premium on loans	..	..	..	..	..
Total	1,37,863	1,46,814	1,42,299	1,50,622	1,48,901
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	9,316	11,400
„ educational purposes	3,570	3,480	3,060	8,643	8,000
„ medical purposes	..	..	35,000	50,000	98,060
From Local Funds—					
For general purposes	60	60	60	1,134	2,776
„ educational purposes	1,200	300	300	300	..
„ medical purposes	..	710	1,343	1,792	1,719
From other sources—					
For general purposes	48	85	..	8,443	7,069
„ educational purposes	621	172	..	..	204
„ medical purposes	481	835	181	82	84
Total	5,980	5,642	39,944	79,710	1,29,312
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	297	250
Other items	2,513	4,339	8,543	8,451	18,258
Total	2,513	4,339	8,543	8,748	18,508
Total Income	5,25,999	5,47,293	5,87,746	6,15,691	6,83,456
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	900	15,294	400	3,121	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	300	139
Other	6	50	..	200	223
Deposits	893	2,381	5,351	22,717	15,773
Total	1,799	17,725	5,751	26,338	16,135
Total Receipts, excluding opening balance	5,27,798	5,65,018	5,93,497	6,42,029	6,99,591
Total Receipts, including opening balance	6,93,985	7,23,178	8,06,334	8,87,894	9,79,657
Incidence of taxation (municipal rates and taxes) per head of population	2·29	2·36	2·47	2·41	2·58
Incidence of income per head of population	3·19	3·32	3·68	3·96	4·61

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	26,87,302	31,16,004	37,66,800	39,46,838	47,24,068
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	13,43,094	11,09,567	12,20,250	13,94,174	13,49,104
II—Animals for slaughter	8,603	7,737	8,015	5,059	5,321
II—Fuel and articles for lighting and washing	1,60,485	1,91,336	1,85,113	2,14,972	2,12,432
IV—Building materials	1,07,483	1,29,926	1,41,033	1,39,132	1,34,543
V—Drugs, gums, and spices	55,500	69,039	69,987	74,955	68,293
VI—Tobacco	48,896	49,295	52,307	53,901	62,098
VII—Cloth	2,68,235	3,18,607	2,78,865	3,31,581	2,68,226
VIII—Metals	2,03,417	2,45,144	1,81,072	2,21,243	2,24,389
TOTAL	21,95,713	21,20,651	21,36,642	24,35,032	23,27,982
Tax on houses and lands	7,24,989	7,44,752	7,72,107	7,52,860	8,11,798
„ „ animals and vehicles	1,41,873	1,45,853	1,44,809	1,62,232	1,58,302
„ „ professions and trades	14,691	15,943	16,198	16,510	15,111
Tolls (on roads and ferries)	2,64,145	2,81,530	2,82,904	2,86,908	2,81,378
Water rate	6,00,497	6,97,775	7,04,439	7,28,584	7,85,356
Lighting rate	130	128	216	216	208
Conservancy (including scavenging and latrine rates)	3,29,937	3,47,797	3,70,089	3,75,431	3,87,591
Other rates	1,60,587	1,60,540	1,83,619	2,43,596	2,07,309
TOTAL MUNICIPAL RATES AND TAXES	44,32,562	45,14,969	46,11,017	50,01,369	49,75,035
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	26,812	27,286	26,796	29,585	32,745
„ hackney carriages	2,027	1,820	3,094	1,816	785
„ licenses for the sale of spirits and drugs	497	434	440	1,245	364
„ other sources	2,187	2,593	4,902	1,914	1,523
TOTAL	31,523	32,133	35,232	34,560	35,417
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,10,618	1,27,187	1,41,291	1,43,781	1,30,457
Sale proceeds of lands and produce of lands, etc.	2,65,439	5,17,164	5,89,801	9,37,630	2,56,612
Conservancy receipts (other than taxes and rates)	1,00,192	1,04,639	81,763	73,144	87,262
Fees and revenue from educational institutions	1,26,343	1,30,710	1,35,004	1,41,143	1,47,666
„ „ „ „ medical institutions	11,519	9,978	10,198	11,782	13,475
„ „ „ „ markets and slaughter-houses	2,85,258	3,01,499	3,15,195	3,29,444	3,50,803
„ „ „ „ tramways	3,408	3,539	3,454	3,462	3,487
Other fees	68,676	79,077	59,292	75,912	81,625
Fines under municipal and other Acts	23,866	24,581	24,974	19,673	29,711
Interest of Investments—					
For general purposes	49,609	63,661	92,134	1,02,489	1,26,418
„ educational purposes	889	1,345	2,439	820	1,183
„ medical purposes	6,616	6,442	5,343	6,292	6,508
Premium on loans	..	108	874	8	843
TOTAL	10,52,433	13,69,950	14,61,762	18,45,580	12,36,050
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	10,016	16,602	3,04,780	4,63,963	2,95,850
„ educational purposes	3,23,750	3,40,159	3,30,214	3,69,506	3,96,136
„ medical purposes	29,832	31,660	80,810	34,428	89,872
From Local Funds—					
For general purposes	33,625	26,851	21,169	74,333	39,762
„ educational purposes	58,456	59,050	57,246	58,497	56,873
„ medical purposes	50,404	53,313	53,227	42,786	56,088
From other sources—					
For general purposes	28,752	9,757	9,425	27,308	1,00,312
„ educational purposes	10,689	19,166	15,686	5,278	10,045
„ medical purposes	6,187	8,117	11,397	10,462	24,455
TOTAL	5,51,711	5,64,675	8,83,954	10,86,561	10,69,393
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	24,516	22,897	24,001	22,475	24,980
Other items	63,966	74,094	1,05,085	84,276	1,38,574
TOTAL	88,432	96,991	1,29,086	1,06,751	1,63,554
TOTAL INCOME	61,56,711	65,78,698	71,21,051	80,74,821	74,79,449
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,13,490	2,75,858	2,81,416	3,78,290	2,79,413
Loans—					
From Government	93,500	20,000	500	1,11,000	4,97,500
Raised in the market from private individuals	46,500	3,06,504	1,10,500	...	5,24,000
Realisations of sinking fund for repayment of loans	1,57,309	1,07,300	71,564	77,222	5,848
Advances—					
Permanent	3,375	5,211	7,361	5,602	5,728
Other	67,762	1,15,946	62,876	1,06,264	3,87,410
Deposits	3,93,842	5,82,919	4,96,344	4,49,903	5,37,083
TOTAL	9,75,778	14,13,738	10,30,561	11,28,281	22,36,982
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	71,32,489	79,92,436	81,51,612	92,03,102	97,16,431
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	98,19,791	1,11,08,440	1,19,18,412	1,31,49,940	1,44,38,184
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·88	1·92	1·96	2·12	2·11
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·61	2·8	3·03	3·43	3·15

No. 2—J

INCOME (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	99,334	2,12,739	2,05,723	10,85,659	1,61,875
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	11,20,894	12,37,841	11,31,350	12,48,898	15,33,335
II—Animals for slaughter	1,62,148	1,63,897	1,70,023	1,71,834	1,76,017
III—Fuel and articles for lighting and washing	36,169	13	..	..	..
IV—Building materials	1,77,012	1,52,349	1,64,970	1,74,593	1,53,325
V—Drugs, gums, and spices	..	..	..	..	..
VI—Tobacco	2,65,827	2,80,355	2,78,890	28,11,614	2,59,907
VII—Cloth	..	..	..	..	..
VIII—Metals	..	..	..	..	..
Total	17,62,050	18,34,455	17,45,233	18,75,939	21,22,584
Tax on houses and lands	30,86,975	31,13,846	32,94,871	39,69,083	45,76,754
„ „ animals and vehicles	4,21,949	4,06,925	4,57,290	4,81,487	4,51,698
„ „ professions and trades	84,862	89,132	88,804	91,184	91,606
Tolls (on roads and ferries)	20,800	22,967	22,567	20,067	20,500
Water rate	19,35,685	19,46,225	20,01,556	20,08,709	19,91,703
Lighting rate (*a*)	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	9,91,362	10,46,874	11,19,222	11,92,346	12,32,951
Other taxes	..	..	..	..	..
Total municipal rates and taxes	83,03,683	84,60,424	87,29,543	96,38,815	1,04,87,796
Realisations under special Acts—					
From pounds	..	..	..	..	..
„ hackney carriages	18,359	17,152	19,949	1,316	1,308
„ licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
„ other sources	..	..	10,525	5,254	6,400
Total	1,62,109	1,60,902	1,74,224	1,50,320	1,51,458
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,20,288	1,23,465	73,634	92,635	96,111
Sale proceeds of lands and produce of lands, etc.	52,385	53,311	2,20,256	55,269	1,27,942
Conservancy receipts (other than taxes and rates)	5,143	3,038	5,512	5,930	5,834
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	2,95,024	3,11,883	3,03,593	2,93,963	3,09,353
„ „ „ „ tramways	50,054	51,844	54,335	54,449	54,468
Other fees	813	749	930	1,015	2,241
Fines under municipal and other Acts	12,024	11,046	11,237	11,697	13,935
Interest of Investments—					
For general purposes	1,91,577	1,90,378	1,75,219	2,18,252	2,83,276
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
Total	7,27,308	7,45,714	8,44,716	7,33,210	8,93,160
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	..	..	..	..	..
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	1,71,188	2,08,666	1,95,157	3,19,676	2,60,148
Total	1,71,188	2,08,666	1,95,157	3,19,676	2,60,148
Total Income	93,64,288	95,75,706	99,43,640	1,08,42,021	1,17,92,562
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	62,53,766	59,07,648	82,85,796	84,65,448	1,40,40,057
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	..	12,75,000	13,50,000	30,00,000	15,00,000
Realisations of sinking fund for repayment of loans	2,84,213	3,13,618	3,42,407	3,71,843	4,03,587
Advances—					
Permanent	1,987	2,095	665	100	60
Other	19,59,622	20,58,385	26,91,832	19,68,011	20,97,986
Deposits	1,42,15,587	1,52,99,275	1,70,56,003	2,38,54,444	2,71,43,588
Total	2,27,15,175	2,48,56,021	2,97,26,703	3,76,59,846	4,51,85,278
Total Receipts, excluding opening balance	3,20,79,463	3,44,31,727	3,96,70,343	4,85,01,867	5,69,77,840
Total Receipts, including opening balance	3,21,78,797	3,46,44,466	3,98,76,066	4,95,87,526	5,71,39,715
Incidence of taxation (municipal rates and taxes) per head of population	10·69	8·65	11·25	9·86	10·78
Incidence of income per head of population	12·86	9·79	8·92	11·09	12·12

(*a*) Included in tax on houses and lands

No. 2—K

INCOME (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	8,26,678	10,76,739	7,55,216	7,74,832	10,75,050
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	3,52,442	3,65,915	3,85,190	3,77,180	3,94,854
II—Animals for slaughter	27,756	28,362	30,467	29,251	30,067
III—Fuel and articles for lighting and washing	65,656	72,263	67,674	73,281	79,250
IV—Building materials	53,564	63,219	56,081	53,451	57,525
V—Drugs, gums, and spices	80,578	75,197	82,644	75,748	84,769
VI—Tobacco	20,633	21,700	23,813	20,078	24,355
VII—Cloth	1,54,933	1,46,624	1,16,300	1,35,161	1,70,059
VIII—Metals	34,975	36,134	30,233	32,936	39,197
Total	(a)7,91,774	8,10,852	(b)7,94,091	(c)7,98,852	(d)8,81,880
Tax on houses and lands	75,451	76,454	80,126	86,637	94,465
„ „ animals and vehicles	46,831	47,172	43,700	46,733	52,889
„ „ professions and trades	52,294	54,028	50,648	53,838	63,812
Tolls (on roads and ferries)	27,324	28,063	36,118	41,275	42,708
Water rate	1,54,167	1,64,909	1,80,920	1,71,331	1,90,387
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	1,51,176	1,76,918	1,90,549	1,85,896	1,95,508
Other taxes	56,100	72,754	79,208	99,865	85,788
Total municipal rates and taxes	13,55,117	14,31,150	14,55,360	14,84,427	16,07,437
Realisations under special Acts—					
From pounds	65,991	73,229	65,294	64,777	72,896
„ hackney carriages	4,271	5,810	5,317	5,495	5,849
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	13,058	12,812	6,245	7,738	21,392
Total	83,320	91,851	76,856	78,010	1,00,137
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	80,240	74,156	74,640	77,133	91,041
Sale proceeds of lands and produce of lands, etc.	41,505	50,132	68,340	61,860	63,784
Conservancy receipts (other than taxes and rates)	23,330	21,247	20,790	24,000	24,447
Fees and revenue from educational institutions	30,835	26,800	26,861	28,689	32,378
„ „ „ „ medical institutions	326	311	..	..	..
„ „ „ „ markets and slaughter-houses	1,20,113	1,15,051	1,02,137	1,01,609	1,11,518
„ „ „ „ tramways	..	..	..	..	..
Other fees	39,334	33,354	33,011	36,539	33,302
Fines under municipal and other Acts	11,076	11,486	10,252	9,314	16,252
Interest of Investments—					
For general purposes	1,822	3,251	3,155	2,903	3,007
„ educational purposes	181	182	182	192	203
„ medical purposes	..	..	..	..	..
Premium on loans	104	..	..	..	..
Total	3,48,866	3,35,970	3,39,368	3,42,238	3,75,932
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	81,221	21,599	1,00,210	3,15,303	2,43,660
„ educational purposes	41,778	45,193	58,154	60,713	63,814
„ medical purposes	2,200	4,069	21,350	13,420	18,150
From Local Funds—					
For general purposes	15,386	23,932	7,578	7,087	6,209
„ educational purposes	1,563	70	4,543	2,043	103
„ medical purposes	240	..	..	259	755
From other sources—					
For general purposes	8,145	13,842	6,883	16,920	9,572
„ educational purposes	12,638	6,628	4,045	5,437	4,738
„ medical purposes	..	..	..	344	500
Total	1,63,171	1,15,333	2,02,763	4,21,526	3,47,501
Miscellaneous—					
Recoveries on account of services rendered to private individuals	2,228	2,214	2,908	3,360	4,413
Other items	97,673	1,04,723	85,980	1,01,121	85,275
Total	99,901	1,06,937	88,888	1,04,481	89,688
Total Income	20,50,375	20,81,241	21,63,235	24,30,682	25,20,695
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	9,622	13,000	..	..
Loans—					
From Government	2,50,000	1,50,000	2,05,000	4,96,500	3,69,500
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	168	1,911	279	544	233
Other	1,78,759	1,52,981	1,66,361	1,01,777	1,21,997
Deposits	66,538	77,332	1,45,665	84,932	1,51,854
Total	4,95,465	3,91,846	5,03,305	6,83,753	6,43,584
Total Receipts, excluding opening balance	25,45,840	24,73,087	26,93,540	31,14,435	31,64,279
Total Receipts, including opening balance	33,72,518	35,49,826	34,48,756	38,89,267	42,39,329
Incidence of taxation (municipal rates and taxes) per head of population	1·53	1·59	1·65	1·69	1·82
Incidence of income per head of population	2·32	2·49	2·46	2·76	2·86

(a) Includes R499 the details of which are not available
(b) Includes R644 the details of which are not available
(c) Includes R694 on account of octroi received from Cantonment fund
(d) Includes R593 on account of octroi received from Cantonment fund

MUNICIPALITIES

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	14,92,383	15,30,757	15,02,766	15,68,226	14,24,631
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	10,62,108	10,71,221	11,01,379	11,83,897	12,30,213
„ „ animals and vehicles	2,56,963	2,68,233	2,68,828	2,73,381	2,80,197
„ „ professions and trade	2,22,347	2,22,763	2,27,983	2,34,024	2,37,110
Tolls (on roads and ferries)	4,63,739	4,60,961	4,81,358	4,90,334	5,22,454
Water rate	2,55,429	3,29,828	3,66,151	3,88,414	4,30,149
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	8,664	9,432	11,332	11,911	10,523
Total municipal rates and taxes	22,69,250	23,62,438	24,57,031	25,81,961	27,10,649
Realisations under special Acts—					
From pounds	569	644	1,319	582	545
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	16,358	14,408	11,486	20,888	18,047
Total	16,927	15,052	12,805	21,470	18,592
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	45,579	48,825	50,496	53,276	61,150
Sale proceeds of lands and produce of lands, etc.	41,006	60,316	45,272	73,338	67,873
Conservancy receipts (other than taxes and rates)	51,751	58,863	61,090	81,790	84,446
Fees and revenue from educational institutions	1,47,588	1,59,000	1,53,319	1,58,889	1,74,359
„ „ „ „ medical institutions	12,760	12,381	12,085	11,917	13,600
„ „ „ „ markets and slaughter-houses	2,67,529	2,76,457	2,82,477	2,92,984	3,04,042
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,28,828	1,34,412	1,33,530	1,40,572	1,44,613
Fines under municipal and other Acts	21,238	9,606	6,172	5,471	57,835
Interest of Investments—					
For general purposes	2,071	3,506	5,189	6,653	10,827
„ educational purposes	1,201	753	928	845	816
„ medical purposes	8,549	9,411	8,937	9,650	8,902
Premium on loans	..	..	..	..	..
Total	7,28,100	7,73,530	7,59,495	8,35,385	9,28,463
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	81,193	95,525	2,70,625	4,39,124	6,94,342
„ educational purposes	46,156	87,021	92,023	33,678	25,893
„ medical purposes	4,466	31,705	8,810	16,752	27,424
From Local Funds—					
For general purposes	8,414	4,931	12,579	13,100	3,138
„ educational purposes	..	..	168	98	168
„ medical purposes	1,08,436	1,03,282	1,11,131	1,21,383	1,24,099
From other sources—					
For general purposes	25,956	12,598	15,091	15,986	33,058
„ educational purposes	267	5,959	229	205	..
„ medical purposes	8,528	3,491	5,866	9,432	9,239
Total	2,83,416	3,44,512	5,16,522	6,49,758	9,17,361
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,93,217	1,90,116	1,90,090	1,99,727	2,06,008
Other items	38,638	39,030	32,902	30,358	51,907
Total	2,31,855	2,29,146	2,23,592	2,30,085	2,57,915
Total Income	35,29,548	37,24,678	39,69,445	43,18,659	48,32,980
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	957	18,157	13,730	29,602
Loans—					
From Government	2,61,760	1,00,650	1,26,850	4,40,000	3,25,660
Raised in the market from private individuals	3,000	7,000	..	..	..
Realisations of sinking fund for repayment of loans	4,160	4,997	4,983	6,196	6,276
Advances—					
Permanent	1,437	1,004	970	1,121	1,259
Other	1,04,742	2,12,774	2,69,438	2,20,992	3,93,206
Deposits	2,52,376	2,68,632	3,08,574	3,10,373	3,21,486
Total	6,27,475	5,96,014	7,28,972	9,92,412	10,77,489
Total Receipts, excluding opening balance	41,57,023	43,20,692	46,98,417	53,11,051	59,10,469
Total Receipts, including opening balance	56,49,406	58,51,449	62,01,183	68,79,297	73,35,100
Incidence of taxation (municipal rates and taxes) per head of population	1·18	1·23	1·28	1·34	1·31
Incidence of income per head of population	1·84	1·94	2·06	2·24	2·81

No. 2—M

INCOME (in rupees) of the MUNICIPALITY of the **CITY of MADRAS**, *in the official years 1906-07 to 1910-11*

HEADS OF INCOME	1906-07	1907-08	1908-09	1909-10	1910-11
OPENING BALANCE	15,50,727	19,67,692	27,27,825	32,55,772	40,81,155
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	6,32,209	6,26,964	7,13,767	7,08,585	7,56,618
„ „ animals and vehicles	89,190	93,739	97,345	97,788	1,30,953
„ „ professions and trades	94,682	1,13,693	1,45,584	1,49,385	1,64,205
Tolls (on roads and ferries)	38,115	44,347	39,942	43,468	42,004
Lighting rate	3,67,151	4,04,442	4,62,083	4,62,444	4,91,759
Water rate	78,999	78,326	89,344	88,604	94,637
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	30,239	30,159	30,428	30,548	..
TOTAL MUNICIPAL RATES AND TAXES	13,30,585	13,91,670	15,78,493	15,80,822	16,80,176
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	..	..	..	..	..
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
TOTAL	..	..	..	..	..
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	29,797	34,595	38,294	39,942	39,804
Sale proceeds of lands and produce of lands, etc.	37,661	50,409	54,312	27,831	51,390
Conservancy receipts (other than taxes and rates)	18,111	17,978	18,936	21,436	20,208
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	115	240	..	238	523
„ „ „ „ markets and slaughter-houses	43,340	60,045	57,381	59,476	53,680
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,25,333	2,95,146	2,63,837	2,90,516	3,40,097
Fines under municipal and other Acts	2,619	2,778	2,420	3,667	4,120
Interest of Investments—					
For general purposes	..	..	..	5,250	62,709
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	1,127	3,382	2,254
Premium on loans	..	..	..	..	..
TOTAL	3,56,976	4,61,191	4,36,307	4,48,738	5,74,785
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—				..	
From Government—					
For general purposes	3,32,050	5,32,050	47,050	3,32,050	7,32,050
„ educational purposes	21,950	21,620	29,050	..	..
„ medical purposes	..	..	..	50	300
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	3,54,000	5,53,670	76,100	3,32,100	7,32,350
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	14,700	11,331	10,901	10,915	13,499
Other items	1,18,586	1,46,020	1,41,328	1,74,322	1,41,900
TOTAL	1,33,286	1,57,351	1,52,229	1,85,237	1,55,399
TOTAL INCOME	21,74,847	25,63,882	22,43,129	25,46,897	31,42,710
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	4,00,000	4,00,000	..
Raised in the market from private individuals	1,00,000	..	..	5,25,000	50,000
Realisations of sinking fund for repayment of loans	69,495	74,084	77,950	80,951	89,103
Advances—					
Permanent	495	..	115	200	120
Other	15,406	9,054	17,562	37,533	30,392
Deposits	5,14,390	4,48,319	6,32,254	11,45,725	6,46,549
TOTAL	6,99,786	5,31,457	11,27,881	21,89,409	8,16,164
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	28,74,633	30,95,339	33,71,010	47,36,306	39,58,874
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	44,25,360	50,63,031	60,98,835	79,92,078	80,40,029
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·61	2·73	3·09	3·12	3·24
INCIDENCE OF INCOME PER HEAD OF POPULATION	4·27	5·03	4·44	5	6·05

MUNICIPALITIES

No. 2—N

INCOME (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1906-07 to 1910-11*

Heads of Income	1906-07	1907-08	1908-09	1909-10	1910-11
Opening Balance	11,182	15,424	24,652	13,541	13,081
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	9,224	9,718	9,531	9,624	9,113
„ „ animals and vehicles	789	792	773	756	736
„ „ professions and trades	3,931	4,130	4,009	4,148	3,787
Tolls (on roads and ferries)	1,270	1,030	1,293	1,009	1,206
Water rate	..	774	704	1,608	904
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	..	..
Total municipal rates and taxes	15,214	16,444	16,310	17,145	15,746
Realisations under special Acts—					
From pounds	2,151	2,511	2,726	2,138	1,939
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	2,151	2,511	2,726	2,138	1,939
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	..	..	..	..	..
Sale proceeds of lands and produce of lands, etc.	..	1,457	3,372	521	..
Conservancy receipts (other than taxes and rates)	..	..	..	..	..
Fees and revenue from educational institutions	238	242	192	164	140
„ „ „ „ medical institutions	248	553	116	..	..
„ „ „ „ markets and slaughter-houses	3,305	3,089	4,785	6,012	5,991
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,576	572	422	328	1,023
Fines under municipal and other Acts	405	108	128	246	112
Interest of Investments—					
For general purposes	61	61	62	61	62
„ educational purposes	..	..	..	..	..
„ medical purposes	210	210	..	..	..
Premium on loans	..	..	..	..	..
Total	6,043	6,364	9,077	7,332	7,328
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	..	..	9,000
„ educational purposes	1,440	1,080	1,440	1,440	3,740
„ medical purposes	3,360	2,520	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	500	544	..	..	..
From other sources—					
For general purposes	..	500	3,500	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Total	5,300	4,644	4,940	1,440	12,740
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	23	..	7
Other items	..	..	..	..	..
Total	..	..	23	..	7
Total Income	28,708	29,963	33,076	28,055	37,760
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	22	..	..	..
Loans—					
From Government	..	15,000	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	..	..	..	..
Deposits	..	..	..	..	..
Total	..	15,022	..	..	..
Total Receipts, excluding opening balance	28,708	44,985	33,076	28,055	37,760
Total Receipts, including opening balance	39,890	60,409	57,728	41,596	50,841
Incidence of taxation (municipal rates and taxes) per head of population	·99	1·03	1·09	1·12	1·03
Incidence of income per head of population	1·88	2·95	2·16	1·84	2·47

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1906-07 to 1910-11

Heads of Expenditure	1906-07	1907-08	1908-09	1909-10	1910-11
General administration and collection charges—					
General Administration	25,71,664	25,36,130	25,15,485	25,92,583	26,78,223
Collection of taxes	24,62,389	26,97,240	26,73,093	25,96,979	26,15,969
Collection of tolls on roads and ferries	53,198	62,745	60,926	51,361	70,226
Survey of land	1,26,173	1,59,285	1,06,166	1,23,173	1,45,160
Refunds	2,11,853	1,36,997	1,35,122	1,58,060	1,64,268
Pensions and gratuities	2,55,406	2,74,109	3,96,388	3,18,418	3,34,824
Total	56,80,683	58,66,506	58,87,180	58,40,574	60,08,570
Public safety—					
Fire	3,97,372	4,66,130	5,10,481	5,21,891	5,73,842
Lighting	23,06,982	24,93,847	28,30,399	30,55,544	32,94,767
Police	12,50,662	8,21,891	6,99,288	6,75,310	6,33,487
Rewards for the destruction of wild animals and snakes	10,419	10,081	10,156	11,497	14,319
Total	39,65,435	37,91,949	40,50,324	43,99,754	45,16,415
Public health and convenience—					
Water-supply—					
Capital outlay	26,36,764	31,57,848	29,31,642	51,94,060	46,29,256
Establishment, repairs, etc.	31,07,174	33,82,929	34,58,427	34,58,131	34,82,534
Drainage—					
Capital outlay	29,58,611	20,41,010	23,84,825	35,64,255	40,97,794
Establishment, repairs, etc.	14,21,915	16,78,892	17,38,297	16,90,042	18,71,874
Conservancy	1,11,85,940	1,18,64,526	1,31,39,339	1,23,12,279	1,22,16,938
Hospitals and dispensaries	28,92,609	36,58,766	38,56,251	38,75,355	40,63,126
Plague charges	15,34,152	14,76,396	10,98,421	11,58,185	9,21,700
Vaccination	2,05,487	2,29,155	2,75,835	2,44,857	2,41,391
Markets and slaughter-houses	10,53,440	14,17,241	14,06,364	17,45,818	16,33,341
Pounds	98,779	90,814	1,03,602	89,521	1,20,686
Dâk bungalows and serais	73,311	91,671	78,084	67,951	67,726
Arboriculture, gardens, etc.	4,91,785	6,42,248	7,16,367	5,71,065	6,10,278
Veterinary charges	73,773	75,353	74,479	83,637	1,29,552
Registration of births and deaths	1,81,588	1,87,266	1,73,574	1,80,701	1,83,848
Public Works—					
Establishment	9,50,267	10,64,235	11,79,064	12,77,632	13,17,157
Buildings	7,58,594	10,21,128	13,05,632	12,68,983	20,69,352
Roads	55,81,624	59,07,590	62,12,955	68,37,930	77,48,223
Stores	95,200	1,18,606	1,09,997	82,416	1,16,078
Miscellaneous works	1,002	749	1,03,454	2,33,120	1,73,285
Total public health and convenience	3,53,02,015	3,81,06,423	4,03,46,609	4,39,35,938	4,56,94,139
Public instruction—					
Schools and colleges	22,64,629	24,42,764	25,78,825	26,97,549	31,23,731
Contributions	8,13,589	9,10,005	9,73,326	8,25,641	8,01,007
Libraries, museums, menageries, etc.	1,22,218	2,33,911	1,37,804	1,17,120	1,34,134
Total	32,00,436	35,86,680	36,89,955	36,40,310	40,58,872
Contributions for general purposes	9,12,695	9,91,673	10,77,608	14,25,573	15,55,893
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	2,26,585	7,00,475	7,69,548	7,75,893	8,07,308
Interest due on account of year of report	57,82,079	54,51,519	55,07,992	56,45,990	59,88,461
Discount	20,219	1,35,430	2,05,251	3,39,569	1,08,366
Actual cost of works done for private individuals	94,284	1,08,345	1,13,017	88,481	1,01,094
Miscellaneous charges	13,85,913	16,10,668	16,21,704	20,07,217	20,16,648
Total	75,09,080	80,06,437	82,17,512	88,57,150	90,21,877
Total Expenditure	5,65,70,344	6,03,49,668	6,32,69,188	6,79,63,787	7,08,55,866
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	18,83,566	12,03,761	9,69,434	14,44,933	32,16,470
In Savings Bank	40,87,897	52,35,269	63,16,512	1,08,96,033	1,25,75,608
Payments to sinking fund	17,48,474	18,64,008	19,21,142	19,57,703	20,76,873
Repayment of loans	19,03,076	20,12,430	20,99,597	23,49,695	21,15,736
Advances—					
Permanent	33,362	24,813	28,871	34,427	37,524
Other	42,05,526	42,45,491	46,23,450	22,03,138	41,46,094
Deposits	1,57,59,550	1,71,87,928	1,90,78,873	2,63,08,023	2,94,06,158
Total extraordinary and debt	2,96,21,451	3,17,73,700	3,50,37,879	4,51,93,952	5,35,74,463
TOTAL DISBURSEMENTS	8,61,91,795	9,21,23,368	9,83,07,067	11,31,74,038	12,44,30,329
Closing balance	1,73,89,516	1,93,94,634	2,16,15,056	2,49,78,196	2,63,53,892

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,10,574	2,23,367	2,01,839	2,02,047	2,19,739
Collection of taxes	47,753	58,902	64,426	61,880	63,475
Collection of tolls on roads and ferries	3,908	6,100	4,268	1,386	7,033
Survey of land	26,392	24,609	22,586	23,724	21,621
Refunds	32,797	31,258	40,254	31,292	33,646
Pensions and gratuities	9,058	3,555	9,873	29,516	20,313
TOTAL	3,30,482	3,47,791	3,43,246	3,49,845	2,65,827
PUBLIC SAFETY—					
Fire	22,360	23,060	24,702	30,267	22,791
Lighting	2,01,215	2,01,325	1,99,184	2,02,941	2,06,111
Police	75	..	..	..	..
Rewards for the destruction of wild animals and snakes	30	..	..	70	..
TOTAL	2,23,680	2,24,385	2,23,886	2,33,278	2,28,902
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	22,669	20,746	11,625	41,546	81,258
Establishment, repairs, etc.	93,129	2,52,857	1,93,520	71,031	1,06,010
Drainage—					
Capital outlay	11,876	4,894	13,118	9,001	12,467
Establishment, repairs, etc.	7,214	8,386	7,423	8,015	2,550
Conservancy	5,80,653	6,43,721	7,40,271	7,13,485	8,39,194
Hospitals and dispensaries	4,35,326	7,17,305	7,32,155	5,31,878	6,49,847
Plague charges	3,28,091	2,21,212	1,74,035	3,11,081	2,01,048
Vaccination	14,875	15,617	15,463	15,329	15,545
Markets and slaughter-houses	3,06,083	2,19,494	2,57,064	2,53,071	3,12,747
Pounds	11,165	7,745	13,844	10,184	11,289
Dâk bungalows and serais	1,006	4,214	3,457	1,979	934
Arboriculture, gardens, etc.	13,514	11,291	13,008	12,427	13,743
Veterinary charges	720	2,390	6,923	8,124	3,008
Registration of births and deaths	12,636	13,804	15,041	14,971	15,837
Public Works—					
Establishment	1,08,528	1,20,439	1,23,993	1,35,912	1,50,990
Buildings	13,695	13,854	9,295	4,471	5,184
Roads	4,69,967	3,79,370	3,99,873	4,29,772	3,96,406
Stores	4,954	5,823	10,398	5,709	6,589
TOTAL PUBLIC HEALTH AND CONVENIENCE	24,36,101	26,63,162	27,40,506	25,77,986	28,24,646
PUBLIC INSTRUCTION—					
Schools and colleges	35,049	32,911	43,722	46,427	61,746
Contributions	1,23,814	1,21,052	1,13,803	1,03,410	87,266
Libraries, museums, menageries, etc.	1,202	545	682	1,985	3,725
TOTAL	1,60,065	1,54,508	1,58,207	1,51,822	1,52,737
CONTRIBUTIONS FOR GENERAL PURPOSES	44,282	25,627	35,129	47,643	67,869
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	51,446	50,770	69,558	67,406	1,24,837
Interest due on account of year of report	51,200	63,076	55,584	56,573	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	291	1,255
Miscellaneous charges	11,599	20,359	14,528	14,196	93,042
TOTAL	1,14,245	1,34,205	1,39,670	1,38,466	2,19,134
TOTAL EXPENDITURE	33,08,855	35,49,678	36,40,644	34,99,040	38,59,115
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	551	..	50,182
In Savings Bank	..	..	..	..	67,009
Payments to sinking fund	21,456	35,336	32,127	36,884	36,400
Repayment of loans	27,362	38,017	40,286	37,978	38,757
Advances—					
Permanent	4,635	1,545	807	745	413
Other	1,72,780	79,993	52,698	70,257	63,368
Deposits	78,470	76,746	1,54,601	1,23,916	1,74,503
TOTAL EXTRAORDINARY AND DEBT	3,04,703	2,31,637	2,81,070	(a)2,69,780	4,30,623
TOTAL DISBURSEMENTS	36,13,558	37,81,315	39,21,714	37,85,119	42,89,738
CLOSING BALANCE	8,54,084	8,16,649	9,27,974	9,94,471	9,70,521
NET AMOUNT OF DEBT	24,79,478	28,20,558	28,89,028	26,87,183	29,04,425

(a Includes Rs. 16,299 the details of which are not available owing to destruction of all municipal records of the Taungdwingyi municipality by fire

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1906-07 to 1910-11*

Heads of Expenditure	1906-07	1907-08	1908-09	1909-10	1910-11
General administration and collection charges—					
General Administration	1,18,977	1,18,526	1,25,632	1,24,419	1,29,950
Collection of taxes	52,991	60,014	58,438	55,036	55,820
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	32,055	1,132	437	209	3,888
Refunds	456	480	3,003	1,006	1,030
Pensions and gratuities	15,871	14,804	(a)1,36,559	18,806	15,506
Total	2,20,350	1,94,956	3,24,069	1,99,476	2,06,194
Public safety—					
Fire	58,546	58,280	70,635	83,741	62,836
Lighting	44,615	44,487	1,30,108	1,81,431	1,88,561
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	..	..	..
Total	1,03,161	1,02,767	2,00,743	2,65,172	2,51,397
Public health and convenience—					
Water-supply—					
Capital outlay	4,65,719	2,80,218	3,38,759	3,71,617	1,70,403
Establishment, repairs, etc.	1,25,819	1,82,442	2,21,349	1,65,270	1,78,284
Drainage—					
Capital outlay	2,17,490	1,28,717	71,500	41,587	23,568
Establishment, repairs, etc.	1,61,274	2,48,426	2,09,142	1,39,611	1,55,796
Conservancy	5,38,411	5,62,226	5,11,324	5,24,049	5,58,279
Hospitals and dispensaries	61,667	64,947	88,169	78,828	90,830
Plague charges	2,15,091	2,74,100	2,14,503	1,75,384	1,22,697
Vaccination	6,118	21,644	53,704	23,644	21,439
Markets and slaughter-houses	63,128	2,05,073	1,65,450	2,01,622	1,21,287
Pounds	2,133	813	1,013	..	888
Dâk bungalows and serais	..	..	..	808	..
Arboriculture, gardens, etc.	26,226	25,000	28,046	28,458	26,191
Veterinary charges	18,108	14,490	14,845	18,459	64,009
Registration of births and deaths	8,719	8,829	13,710	15,535	13,121
Public Works—					
Establishment	1,19,934	1,45,782	1,50,731	1,70,191	1,69,566
Buildings	1,313	9,473	1,762	11,457	11,692
Roads	4,20,165	3,82,308	3,99,643	2,42,264	3,14,933
Stores	..	..	..	..	..
Total Public health and convenience	24,51,315	25,54,488	24,83,650	22,08,784	20,42,983
Public instruction—					
Schools and colleges	..	..	..	..	..
Contributions	1,53,326	1,68,155	1,68,731	1,53,993	1,84,576
Libraries, museums, menageries, etc.	..	..	..	..	..
Total	1,53,326	1,68,155	1,68,731	1,53,993	1,84,576
Contributions for general purposes	71,301	53,437	49,463	15,750	19,078
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	4,85,571	5,10,169	5,52,766	5,49,604
Interest due on account of year of report	4,70,453	..	22,880	..	..
Discount	9,608	37,289	66,109	..	39,337
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	35,926	28,001	32,692	33,341	44,378
Total	5,15,987	5,50,861	6,31,850	5,86,107	6,33,319
Total Expenditure	35,15,440	36,24,664	38,58,506	34,29,282	33,37,547
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	29,589	24,877	24,663	29,198	30,674
In Savings Bank	..	..	..	..	..
Payment to sinking fund	1,72,633	2,16,458	2,30,777	2,48,797	2,56,564
Repayments of loans	57,500	57,500	57,500	57,500	57,500
Advances—					
Permanent	..	..	..	..	..
Other	8,00,405	8,25,477	6,87,777	3,08,938	2,58,477
Deposits	1,04,119	1,38,619	1,55,392	1,23,984	1,44,798
Total extraordinary and debt	11,64,246	12,62,931	11,56,109	7,68,417	7,48,013
TOTAL DISBURSEMENTS	46,79,686	48,87,505	50,14,615	41,97,699	40,85,560
Closing balance	11,15,715	13,81,635	18,12,086	14,61,381	20,92,323
Net amount of debt	96,34,080	1,01,172	1,10,31,707	1,06,85,442	1,09,67,833

(a) The increase under this head is due to the inclusion of values of annuities for, and payment of gratuities to, certain officers of the municipality.

No. 3—C

EXPENDITURE (in rupees) of the MUNICIPALITIES in **EASTERN BENGAL** *and* **ASSAM**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	47,447	51,566	47,627	52,035	50,911
Collection of taxes	45,483	47,811	48,808	56,515	56,595
Collection of tolls on roads and ferries	1,900	2,891	2,636	2,054	3,757
Survey of land	2,229	1,229	1,544	1,297	3,802
Refunds	892	1,382	668	4,655	1,925
Pensions and gratuities	441	428	1,047	258	402
TOTAL	98,392	1,05,307	1,02,330	1,16,814	1,17,392
PUBLIC SAFETY—					
Fire	416	207	634	481	1,055
Lighting	55,095	60,399	67,802	67,608	74,473
Police	2,248	2,442	111	..	8
Rewards for the destruction of wild animals and snakes	967	619	589	514	719
TOTAL	58,726	63,667	69,136	68,603	76,250
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	20,061	1,23,003	79,391	4,19,850	1,76,077
Establishment, repairs, etc.	64,776	79,086	96,231	1,03,441	1,04,909
Drainage—					
Capital outlay	9,460	13,117	17,480	22,263	11,670
Establishments, repairs, etc.	30,234	32,474	30,774	36,750	37,454
Conservancy	4,10,565	4,89,967	5,00,116	4,64,774	5,14,931
Hospitals and dispensaries	1,23,280	1,30,980	1,47,337	1,48,402	90,534
Plague charges	832	1,514	..	..	13
Vaccination	5,334	4,802	4,907	5,176	5,441
Markets and slaughter-houses	15,828	19,681	16,746	12,695	11,334
Pounds	5,582	6,629	7,624	6,433	5,882
Dâk bungalows and serais	814	294	432	401	608
Arboriculture, gardens, etc.	6,487	5,166	4,800	5,402	4,958
Veterinary charges	4,376	3,687	1,763	1,952	2,428
Registration of births and deaths	215	247	245	273	246
Public Works—					
Establishment	24,693	24,658	25,952	33,681	37,058
Buildings	10,180	8,484	16,542	15,351	15,274
Roads	2,13,470	2,06,331	211,682	2,44,780	2,59,911
Stores	2,588	9,942	1,904	3,217	1,389
TOTAL PUBLIC HEALTH AND CONVENIENCE	9,48,805	11,60,062	12,23,926	15,24,841	12,80,117
PUBLIC INSTRUCTION—					
Schools and colleges	21,893	18,810	26,930	25,840	26,168
Contributions	24,380	33,262	32,018	41,562	37,048
Libraries, museums, menageries, etc.	3,222	1,609	1,562	2,718	2,275
TOTAL	49,495	53,681	60,510	70,120	65,491
CONTRIBUTIONS FOR GENERAL PURPOSES	1,187	1,437	1,377	3,505	6,313
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	786	1,004	456	287	..
Interest due on account of year of report	5,838	9,214	12,341	14,506	22,303
Discount	..	..	..	..	..
Actual cost of works done for private individuals	12,118	16,147	18,852	8,875	13,643
Miscellaneous charges	37,061	44,443	42,483	40,287	50,705
TOTAL	55,803	70,808	74,132	63,955	86,651
TOTAL EXPENDITURE	12,12,408	14,54,962	15,31,411	18,47,838	16,32,214
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	2,100	8,400	..	..
In Savings Bank	..	..	150	6,500	5,000
Payments to sinking fund	8,162	..	..	..	..
Repayment of loans	23,463	20,742	28,626	21,693	30,842
Advances—					
Permanent	1,915	1,940	1,725	865	745
Other	1,18,183	1,56,355	1,91,525	1,34,323	62,135
Deposits	17,689	28,087	22,130	22,635	38,022
TOTAL EXTRAORDINARY AND DEBT	1,69,412	2,09,224	2,52,556	1,86,016	1,36,744
TOTAL DISBURSEMENTS	13,81,820	16,64,186	17,83,967	20,33,854	17,68,958
CLOSING BALANCE	2,94,794	3,78,505	2,86,581	3,23,073	4,07,736
NET AMOUNT OF DEBT	93,676	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BENGAL** *(excluding* **CALCUTTA***), in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,02,034	1,88,910	1,59,586	1,63,351	1,62,711
Collection of taxes	1,82,084	1,94,562	1,93,596	2,05,638	2,03,583
Collection of tolls on roads and ferries	400	3,593	1,032	125	134
Survey of land	4,484	11,252	7,421	5,09	9,995
Refunds	7,006	7,028	7,007	23,712	4,546
Pensions and gratuities	1,532	1,472	2,681	1,264	2,291
TOTAL	3,97,540	4,06,817	3,71,323	3,99,099	3,83,260
PUBLIC SAFETY—					
Fire	51,861	27,992	33,861	38,581	48,537
Lighting	2,37,263	2,45,336	2,64,558	3,11,659	2,92,346
Police	21,286	20,781	968	357	456
Rewards for the destruction of wild animals and snakes	1,904	1,890	1,797	1,505	1,854
TOTAL	3,12,314	2,95,999	3,01,184	3,52,102	3,43,193
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply —					
Capital outlay	1,52,046	1,13,054	1,81,259	2,71,625	1,43,350
Establishment, repairs, etc.	1,93,491	2,26,555	2,52,583	2,46,408	2,32,525
Drainage—					
Capital outlay	2,21,928	1,44,973	2,27,059	4,14,437	3,22,890
Establishment, repairs, etc.	1,24,711	1,23,849	1,32,529	1,24,938	1,28,938
Conservancy	12,46,285	13,40,418	14,03,955	14,30,805	14,31,108
Hospitals and dispensaries	5,06,535	5,18,773	5,72,471	6,18,162	6,25,160
Plague charges	98,952	94,904	54,154	41,714	40,664
Vaccination	19,094	20,769	20,903	21,689	20,957
Markets and slaughter-houses	28,396	53,416	31,635	30,465	43,765
Pounds	5,021	5,137	4,602	4,528	4,123
Dâk bungalows and serais	5,134	6,413	5,848	5,734	6,010
Arboriculture, gardens, etc.	7,300	9,446	7,613	9,027	8,282
Veterinary charges	5,112	6,578	6,287	7,230	8,933
Registration of births and deaths	840	1,053	1,276	1,589	2,025
Public Works—					
Establishment	84,305	90,624	94,923	96,822	94,458
Buildings	49,111	48,581	55,989	91,973	1,19,468
Roads	4,48,463	6,24,196	6,04,371	5,63,083	5,83,087
Stores	6,108	8,540	6,015	5,183	18,472
TOTAL PUBLIC HEALTH AND CONVENIENCE	32,02,932	34,37,279	36,63,472	39,85,412	38,34,215
PUBLIC INSTRUCTION—					
Schools and colleges	52,111	57,549	61,498	63,780	66,825
Contributions	87,633	84,276	87,387	92,203	91,943
Libraries, museums, menageries, etc.	1,728	1,618	2,098	1,584	2,105
TOTAL	1,41,472	1,43,443	1,50,983	1,57,567	1,60,873
CONTRIBUTIONS FOR GENERAL PURPOSES	8,577	6,637	8,930	9,681	13,907
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	1,161
Interest due on account of year of report	1,53,273	1,53,771	1,60,430	1,56,707	1,62,117
Discount	192	2,889	..	..	28
Actual cost of works done for private individuals	18,744	17,924	17,509	14,849	17,721
Miscellaneous charges	1,83,442	1,30,020	1,55,642	1,67,541	1,43,192
TOTAL	3,55,651	3,04,604	3,33,581	3,39,097	3,24,219
TOTAL EXPENDITURE	44,18,486	45,94,779	48,29,473	52,42,958	50,59,667
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	5,000	..	671	11,425	21,624
In Savings Bank	..	52,355	1,15,048	22,198	79,955
Payments to sinking fund	2,500	500	500	500	500
Repayments of loans	1,73,255	1,57,396	2,39,414	1,60,800	1,83,033
Advances—					
Permanent	1,460	1,475	1,498	1,278	7,563
Other	3,98,454	4,62,069	3,89,674	5,47,403	10,27,503
Deposits	1,42,403	1,79,989	2,12,432	2,29,631	3,81,872
TOTAL EXTRAORDINARY AND DEBT	7,23,072	8,53,784	9,59,237	9,73,235	17,02,950
TOTAL DISBURSEMENTS	51,41,558	54,48,563	57,88,710	62,16,193	67,61,717
CLOSING BALANCE	10,50,202	13,47,735	15,84,423	18,66,721	20,04,616
NET AMOUNT OF DEBT	36,36,153	39,92,055	39,09,640	40,18,141	40,81,711

MUNICIPALITIES

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	4,15,099	4,02,151	3,55,673	3,57,906	3,96,397
Collection of taxes	3,05,895	2,99,419	2,97,040	3,06,737	3,14,640
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	21,405	58,852	17,620	28,361	25,902
Refunds	..	..	..	..	..
Pensions and gratuities	94,248	1,03,539	93,615	1,08,031	1,09,323
TOTAL	8,36,647	8,63,961	7,63,948	8,01,035	8,46,262
PUBLIC SAFETY—					
Fire	68,737	56,532	70,764	81,641	1,04,770
Lighting	5,90,690	5,90,903	6,03,566	6,17,280	6,91,206
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	486	282	371	540	288
TOTAL	6,59,913	6,47,717	6,74,701	6,99,461	7,96,264
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	7,52,056	6,11,361	7,45,724	17,61,600	15,93,333
Establishment, repairs, etc.	7,56,114	7,13,739	5,34,649	6,90,593	7,89,812
Drainage—					
Capital outlay	5,22,209	3,89,405	7,03,001	14,13,515	13,39,093
Establishment, repairs, etc.	1,93,720	2,42,518	2,43,320	2,42,404	3,29,739
Conservancy	15,50,854	16,15,796	17,79,310	14,56,712	14,46,808
Hospitals and dispensaries	65,372	77,987	64,873	68,971	1,04,951
Plague charges	88,120	81,727	59,457	51,838	21,351
Vaccination	26,346	22,898	31,569	27,706	25,716
Markets and slaughter-houses	1,32,647	3,14,070	3,20,199	5,67,774	2,61,113
Pounds	..	..	..	..	32,896
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	31,898	1,59,908	31,216	32,403	47,019
Veterinary charges	1,092	347	..	..	..
Registration of births and deaths	13,627	15,400	16,529	16,250	13,231
Public Works—					
Establishment	1,52,645	1,57,040	1,43,538	1,42,693	1,47,300
Buildings	26,752	2,14,919	65,336	44,121	50,848
Roads	7,83,187	6,70,461	6,09,235	8,02,284	10,57,308
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	50,96,639	52,87,576	53,47,956	73,18,864	72,60,518
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	44,995
Contributions	27,256	29,301	22,351	22,944	..
Libraries, museums, menageries, etc.	3,595	6,570	6,500	7,354	8,979
TOTAL	30,851	35,871	28,851	30,298	53,974
CONTRIBUTION FOR GENERAL PURPOSES	..	6,666	..	..	..
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	4
Interest due on account of year of report	17,15,776	17,61,696	17,98,426	18,47,784	20,38,306
Discount	5,169	60,068	86,344	2,35,559	56,988
Actual cost of works done for private individuals	242	2,411	..	..	..
Miscellaneous charges	2,00,454	3,52,855	3,66,908	2,75,683	1,50,054
TOTAL	19,21,641	21,77,030	22,51,678	23,59,026	22,45,352
TOTAL EXPENDITURE	85,45,691	90,18,821	90,67,134	1,12,08,684	1,12,02,370
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	4,82,978	5,02,668	5,12,775	5,10,525	4,95,525
Repayment of loans	4,13,608	4,31,373	4,56,901	5,84,712	2,38,872
Advances—					
Permanent	..	..	530	535	870
Other	1,66,750	..	65,721	1,86,790	..
Deposits	..	1,15,349	..	..	..
TOTAL EXTRAORDINARY AND DEBT	10,63,336	10,49,390	10,35,927	12,82,562	7,35,267
TOTAL DISBURSEMENTS	96,09,027	1,00,68,211	1,01,03,061	1,24,91,246	1,19,37,637
CLOSING BALANCE	13,54,034	22,65,058	24,00,966	43,01,156	45,56,307
NET AMOUNT OF DEBT	3,52,74,712	3,71,07,886	3,78,99,316	4,24,84,868	4,47,08,874

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	3,24,246	3,31,153	3,51,708	3,72,846	3,86,984
Collection of taxes	4,58,129	5,52,205	4,98,314	4,46,829	4,43,935
Collection of tolls on roads and ferries	16,809	16,555	15,105	11,506	11,359
Survey of land	6,133	7,335	6,201	6,438	17,436
Refunds	14,052	12,816	19,456	11,454	15,009
Pensions and gratuities	3,572	5,750	5,588	3,712	2,082
TOTAL	8,22,941	9,25,814	8,96,382	8,52,785	8,76,805
PUBLIC SAFETY—					
Fire	6,868	46,142	16,993	10,048	13,514
Lighting	2,28,138	3,06,594	3,73,489	4,11,474	4,59,412
Police	57,780	53,621	62,376	43,404	19,783
Rewards for the destruction of wild animals and snakes	1,361	1,507	1,705	1,570	864
TOTAL	2,94,147	4,07,864	4,54,566	4,66,496	4,93,578
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	4,75,281	6,42,366	3,91,431	2,68,285	2,49,232
Establishment, repairs, etc.	4,95,827	5,07,795	5,25,940	4,87,980	4,88,401
Drainage—					
Capital outlay	7,46,449	4,74,129	2,87,890	5,82,672	6,03,467
Establishment, repairs, etc.	1,11,540	1,29,387	1,04,197	1,00,630	92,421
Conservancy	13,82,897	14,68,436	15,36,717	14,17,215	14,47,776
Hospitals and dispensaries	1,71,220	1,80,122	1,89,341	1,92,926	1,67,147
Plague charges	1,34,964	1,44,317	13,269	..	..
Vaccination	25,135	26,924	29,182	28,486	28,594
Markets and slaughter-houses	1,35,318	1,90,558	1,02,058	1,40,146	3,06,294
Pounds	18,494	17,587	19,921	17,320	17,998
Dâk bungalows and serais	12,362	18,262	9,057	12,221	9,220
Arboriculture, gardens, etc.	89,877	84,457	2,46,628	83,251	1,01,256
Veterinary charges	2,045	2,689	3,272	4,200	5,791
Registration of births and deaths	7,063	6,628	6,906	6,193	6,071
Public Works—					
Establishment	1,00,071	1,07,180	1,28,471	1,18,123	1,06,362
Buildings	1,08,162	1,11,002	1,07,464	78,141	1,08,292
Roads	6,33,983	6,69,535	6,36,676	5,65,531	6,71,747
Stores	1,981	6,358	12,169	1,807	6,178
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	46,52,669	47,87,732	43,50,589	41,05,327	44,16,247
PUBLIC INSTRUCTION—					
Schools and colleges	2,15,469	1,57,175	1,63,652	2,64,754	2,96,969
Contributions	82,815	1,42,231	1,61,816	80,565	66,249
Libraries, museums, menageries, etc.	9,500	14,354	9,869	9,806	11,367
TOTAL	3,07,784	3,13,760	3,35,337	3,55,125	3,74,585
CONTRIBUTIONS FOR GENERAL PURPOSES	2,61,505	2,48,653	2,25,362	2,24,106	2,40,484
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	396	381	4,222	..
Interest due on account of year of report	4,04,901	3,96,774	4,25,294	4,22,859	4,76,666
Discount	..	..	..	..	..
Actual cost of works done for private individuals	4,277	3,820	6,119	5,675	5,883
Miscellaneous charges	2,18,187	3,30,672	3,68,871	3,11,635	5,10,491
TOTAL	6,27,365	7,31,662	8,00,665	7,44,391	9,93,040
TOTAL EXPENDITURE	69,66,411	74,15,485	70,62,901	67,48,230	73,94,739
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	55,406	..	54,903	33,050	93,703
In Savings Bank	..	..	..	..	..
Payments to sinking fund	17,531	17,531	17,531	17,531	17,531
Repayment of loans	2,84,432	2,98,269	3,59,011	4,15,378	4,58,034
Advances—					
Permanent	4,775	3,798	7,144	7,772	4,852
Other	13,225	3,134	4,017	2,420	1,742
Deposits	39,836	1,19,804	64,038	77,076	1,12,057
TOTAL EXTRAORDINARY AND DEBT	4,15,205	4,42,536	5,06,644	5,53,227	6,87,979
TOTAL DISBURSEMENTS	73,81,616	78,58,021	75,69,545	73,01,457	80,82,718
CLOSING BALANCE	28,14,913	20,92,154	21,58,502	26,16,344	28,14,076
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available.

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **PUNJAB**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	3,10,040	2,84,767	2,86,112	2,79,277	2,63,359
Collection of taxes	4,40,373	4,84,908	4,62,943	4,23,886	3,99,879
Collection of tolls on roads and ferries	1,483	1,527	1,830	1,501	1,461
Survey of land	2,158	15,553	10,080	7,836	13,886
Refunds	80,966	24,450	24,817	25,541	24,903
Pensions and gratuities	8,094	11,019	14,822	11,678	11,849
TOTAL	8,43,114	8,22,224	8,00,604	7,59,719	7,15,342
PUBLIC SAFETY—					
Fire	17,226	21,733	16,063	20,095	53,254
Lighting	1,55,814	1,67,475	1,96,419	2,04,775	2,30,873
Police	5,60,436	4,96,773	5,25,317	5,21,086	4,72,617
Rewards for the destruction of wild animals and snakes	630	952	787	986	901
TOTAL	7,34,106	6,86,933	7,38,586	7,46,942	7,57,645
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,26,010	2,52,534	1,11,210	83,997	1,12,925
Establishment, repairs, etc.	2,38,592	2,63,662	3,10,431	3,30,200	2,65,784
Drainage—					
Capital outlay	3,81,643	1,95,843	2,47,217	1,51,590	2,76,683
Establishment, repairs, etc.	48,724	54,858	54,897	99,146	1,15,328
Conservancy	6,42,229	7,36,071	8,20,291	7,89,690	8,15,655
Hospitals and dispensaries	5,12,228	5,32,483	5,99,479	6,28,523	5,99,911
Plague charges	63,382	1,40,926	66,184	54,559	35,709
Vaccination	22,613	25,151	22,502	22,852	19,123
Markets and slaughter-houses	26,870	34,277	42,648	35,562	66,738
Pounds	18,901	18,403	16,179	17,661	13,361
Dâk bungalows and serais	7,002	13,065	7,730	7,436	4,074
Arboriculture, gardens, etc.	95,437	1,06,859	1,08,224	1,14,299	1,24,793
Veterinary charges	3,788	7,477	8,233	11,392	11,274
Registration of births and deaths	5,478	6,817	6,612	5,790	6,543
Public Works—					
Establishment	46,092	73,608	82,666	86,270	1,03,416
Buildings	58,171	76,133	1,48,427	1,22,568	1,96,615
Roads	3,83,984	3,89,378	3,75,427	3,45,645	5,08,897
Stores	44,433	21,733	19,407	13,801	15,603
TOTAL PUBLIC HEALTH AND CONVENIENCE	28,25,577	29,49,278	30,47,764	29,30,984	32,92,432
PUBLIC INSTRUCTION—					
Schools and colleges	3,66,221	3,77,590	3,82,177	3,59,189	4,41,677
Contributions	60,240	94,208	93,929	1,13,375	1,07,683
Libraries, museums, menageries, etc.	16,476	1,16,527	25,260	16,297	15,076
TOTAL	4,42,937	5,88,325	5,01,366	4,88,861	5,64,436
CONTRIBUTIONS FOR GENERAL PURPOSES	20,389	74,312	86,224	1,13,740	1,34,049
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	3,113	3,963	51,588	16,233	978
Interest due on account of year of report	2,12,160	2,08,919	1,55,806	2,04,742	1,85,502
Discount	..	851	3,505	242	1,863
Actual cost of works done for private individuals	13,568	13,428	19,338	15,966	16,750
Miscellaneous charges	2,18,462	1,69,321	1,63,038	2,20,692	2,63,982
TOTAL	4,47,303	3,96,482	3,93,275	4,57,875	4,69,075
TOTAL EXPENDITURE	53,13,426	55,17,554	55,67,819	54,88,121	59,32,979
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	1,00,000	53,100	600	5,900	37,600
In Savings Bank	451	..	..	3,930	3,701
Payments to sinking fund	..	..	..	..	..
Repayment of loans	2,31,132	2,75,465	2,91,977	2,90,986	3,13,577
Advances—					
Permanent	11,364	5,737	6,730	11,063	11,173
Other	15,699	55,648	6,754	8,669	14,412
Deposits	42,117	41,744	61,323	38,076	72,116
TOTAL EXTRAORDINARY AND DEBT	4,00,763	4,31,694	3,67,384	3,58,624	4,52,579
TOTAL DISBURSEMENTS	57,14,189	59,49,248	59,35,203	58,56,745	63,85,558
CLOSING BALANCE	16,75,263	18,01,498	14,92,502	16,26,608	16,24,130
NET AMOUNT OF DEBT	52,28,116	52,60,642	49,62,832	46,71,962	44,58,385

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	22,404	24,724	27,183	27,608	24,222
Collection of taxes	38,498	37,474	39,862	39,872	38,509
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	281	249	423	..	..
Refunds	349	117	52	429	76
Pensions and gratuities	118	4,570	467	2,254	720
TOTAL	61,650	67,134	67,987	70,163	63,527
PUBLIC SAFETY—					
Fire	2,208	3,150	1,122	2,537	2,950
Lighting	19,832	17,612	19,189	21,648	22,513
Police	60,937	61,606	59,984	62,138	92,488
Rewards for the destruction of wild animals and snakes	47	93	70	75	46
TOTAL	83,024	82,461	80,365	86,398	1,17,997
PUBLIC HEALTH AND CONVENIENCE—					
Water-Supply—					
Capital outlay	1,290	1,747	3,853	19,671	2,873
Establishment, repairs, etc.	22,977	24,672	31,420	28,332	27,922
Drainage—					
Capital outlay	9,856	1,565	2,425	4,832	11,987
Establishment, repairs, etc.	20,869	9,008	6,664	4,915	12,930
Conservancy	65,600	79,316	87,274	88,478	88,441
Hospitals and dispensaries	50,581	50,316	64,914	73,107	92,074
Plague charges	539	8,853	11,558	13,537	5,105
Vaccination	4,089	4,125	4,208	4,193	3,795
Markets and slaughter-houses	2,344	4,587	4,519	4,282	552
Pounds	485	488	352	58	..
Dâk bungalows and serais	6	394	426	353	435
Arboriculture, gardens, etc.	13,382	11,992	14,182	17,566	20,914
Veterinary charges	4,227	6,850	4,492	4,429	4,784
Registration of births and deaths	789	780	657	704	656
Public Works—					
Establishment	3,479	3,264	4,098	4,309	4,283
Buildings	67,480	51,108	21,021	53,484	50,023
Roads	20,467	12,273	12,332	15,944	16,109
Stores	6,722	98	273	257	28
Miscellaneous works	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	2,95,182	2,71,433	2,74,668	3,38,451	3,42,911
PUBLIC INSTRUCTION—					
Schools and colleges	56,142	59,753	62,975	62,877	70,916
Contributions	3,024	2,765	2,714	3,890	4,940
Libraries, museums, menageries, etc.	920	748	1,118	836	986
TOTAL	60,086	63,266	66,807	67,603	76,842
CONTRIBUTIONS FOR GENERAL PURPOSES	400	..	400	1,400	5,510
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	844	787	727	665	600
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	31,929	21,558	22,758	32,495	33,491
TOTAL	32,773	22,345	23,485	33,160	34,091
TOTAL EXPENDITURE	5,33,115	5,06,642	5,13,712	5,97,175	6,40,878
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	39,944	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,437	1,494	1,554	1,615	1,681
Advances—					
Permanent	770	461	606	1,155	198
Other	203	442	4	390	105
Deposits	300	485	1,148	2,708	14,697
TOTAL EXTRAORDINARY AND DEBT	2,710	2,882	43,256	5,869	16,681
TOTAL DISBURSEMENTS	5,35,825	5,09,524	5,56,968	6,03,044	6,57,559
CLOSING BALANCE	1,58,160	2,13,654	2,49,366	2,84,850	3,22,098
NET AMOUNT OF DEBT	19,665	18,171	16,617	15,000	13,319

No. 3—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,52,107	2,71,496	2,84,559	2,87,474	3,15,678
Collection of taxes	2,93,032	2,93,021	3,15,453	3,20,385	3,29,850
Collection of tolls on roads and ferries	20,366	23,460	24,144	23,992	31,137
Survey of land	14,998	17,428	16,444	14,045	13,791
Refunds	12,406	10,068	8,731	7,089	11,450
Pensions and gratuities	18,325	20,411	26,950	24,093	26,906
TOTAL	6,11,234	6,35,884	6,76,281	6,77,078	7,28,812
PUBLIC SAFETY—					
Fire	50,215	51,829	56,792	59,359	65,986
Lighting	2,54,268	2,88,006	3,17,826	3,24,173	3,66,985
Police	5,140	4,485	4,446	2,733	884
Rewards for the destruction of wild animals and snakes	378	362	380	890	944
TOTAL	3,10,001	3,44,682	3,79,444	3,87,155	4,34,799
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,20,188	1,92,953	4,83,937	5,05,712	6,72,134
Establishment, repairs, etc.	3,51,752	3,23,103	4,03,948	4,72,305	4,05,978
Drainage—					
Capital outlay	1,96,229	2,04,465	2,04,223	2,86,053	1,67,345
Establishment, repairs, etc.	83,029	87,901	99,143	1,15,808	1,18,702
Conservancy	10,96,720	11,05,304	11,23,421	11,38,341	12,06,444
Hospitals and dispensaries	3,13,769	3,11,088	3,20,012	3,66,627	3,58,886
Plague charges	75,223	90,403	92,513	68,041	68,298
Vaccination	29,942	29,161	35,935	32,635	33,300
Markets and slaughter-houses	81,320	98,084	86,135	87,016	94,599
Pounds	10,877	8,257	10,844	9,241	9,510
Dâk bungalows and serais	15,327	13,201	15,660	11,443	15,384
Arboriculture, gardens, etc.	81,451	87,155	95,150	1,05,330	1,06,785
Veterinary charges	14,142	5,588	5,941	6,739	8,495
Registration of births and deaths	7,702	8,111	8,558	8,896	9,639
Public Works—					
Establishment	30,482	32,228	34,030	41,176	46,917
Buildings	94,220	99,874	97,470	1,39,930	2,38,111
Roads	5,40,774	7,92,411	9,10,572	8,23,719	8,61,472
Stores	3,241	5,605	4,125	9,063	13,419
Miscellaneous works	981	332	7,293	27,802	1,03,226
TOTAL PUBLIC HEALTH AND CONVENIENCE	32,47,369	34,95,224	41,08,922	42,55,877	45,38,644
PUBLIC INSTRUCTION—					
Schools and colleges	8,97,315	9,88,567	9,95,012	10,27,661	11,30,542
Contributions	45,545	45,040	67,347	52,928	70,922
Libraries, museums, menageries, etc.	27,572	24,526	24,102	24,603	7,012
TOTAL	9,70,432	10,58,133	10,86,461	11,05,192	12,08,476
CONTRIBUTIONS FOR GENERAL PURPOSES	41,439	47,224	38,932	51,910	56,303
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,760	13,610	12,028	6,869	6,310
Interest due on account of year of report	2,33,494	2,37,101	2,26,065	2,04,743	1,91,398
Discount	3,412	6,453	4,315	6,575	1,091
Actual cost of works done for private individuals	14,703	15,522	15,315	13,720	18,049
Miscellaneous charges	1,42,570	1,37,714	1,78,260	2,69,067	2,37,018
TOTAL	3,98,939	4,10,400	4,35,983	5,00,974	4,54,766
TOTAL EXPENDITURE	55,79,414	59,91,547	67,26,023	69,78,186	74,21,800
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	2,81,878	3,21,809	2,63,157	3,02,799	8,98,686
In Savings Bank	20,045	46	40,048	74,395	2,26,695
Payments to sinking fund	1,18,628	1,02,038	1,02,988	89,189	84,056
Repayment of loans	3,05,279	3,63,357	2,80,967	3,93,614	3,00,144
Advances—					
Permanent	3,144	5,559	7,625	8,380	8,029
Other	97,722	93,314	1,01,166	1,22,732	2,48,546
Deposits	3,49,419	5,03,467	4,48,549	5,11,568	4,84,971
TOTAL EXTRAORDINARY AND DEBT	11,76,115	13,89,690	12,44,500	14,92,677	22,51,127
TOTAL DISBURSEMENTS	67,55,529	73,81,237	79,70,523	84,70,863	96,72,927
CLOSING BALANCE	30,64,262	37,27,203	39,47,884	46,79,018	46,75,257
NET AMOUNT OF DEBT	25,56,308	13,86,188	(*c*)	(*a*)	(*a*)

(*a*) Complete information not available

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY of BOMBAY,** *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,86,268	2,78,296	2,86,079	3,24,982	3,03,422
Collection of taxes	3,28,806	3,61,473	3,73,097	3,68,981	3,84,996
Collection of tolls on roads and ferries	575	595	587	480	550
Survey of land	..	..	..	..	..
Refunds	..	..	..	..	..
Pensions and gratuities	75,303	74,395	65,623	69,817	84,294
TOTAL	6,90,952	7,14,759	7,25,386	7,64,260	7,73,262
PUBLIC SAFETY—					
Fire	1,00,554	1,43,577	1,90,361	1,68,420	1,68,854
Lighting	2,57,249	2,81,774	3,35,730	3,72,217	3,80,030
Police	5,01,862	1,38,456	..	..	..
Rewards for the destruction of wild animals and snakes	680	529	723	603	216
TOTAL	8,60,345	5,64,336	5,26,814	5,41,240	5,49,100
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,34,918	3,56,811	2,46,408	4,45,818	1,98,144
Establishment, repairs, etc.	3,04,240	3,26,365	3,26,513	3,63,132	3,70,811
Drainage—					
Capital outlay	3,64,653	3,55,811	5,23,968	4,48,256	8,75,057
Establishment, repairs, etc.	4,23,678	4,42,086	5,18,542	5,04,674	5,25,333
Conservancy	19,75,135	21,61,662	25,02,650	23,47,820	20,40,163
Hospitals and dispensaries	1,13,926	4,97,854	5,22,252	5,21,164	5,13,710
Plague charges	2,43,044	1,95,517	2,23,328	2,00,915	1,87,234
Vaccination	16,875	22,842	21,245	24,034	24,135
Markets and slaughter-houses	1,76,400	1,81,134	2,19,511	2,38,277	1,91,560
Pounds	..	..	..	..	..
Dâk bungalows and serais	345	555	671	215	369
Arboriculture, gardens, etc.	64,735	75,158	92,905	98,964	91,210
Veterinary charges	6,639	6,898	7,541	8,724	8,970
Registration of births and deaths	98,499	98,870	75,290	81,627	84,280
Public Works—					
Establishment	1,57,598	1,70,346	2,01,020	2,46,407	2,43,325
Buildings	1,36,889	24,600	3,32,435	2,16,624	2,97,626
Roads	9,21,650	9,11,032	11,02,672	15,76,697	17,59,767
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	51,39,224	58,87,541	69,16,951	73,23,348	74,11,694
PUBLIC INSTRUCTION—					
Schools and colleges	1,53,584	2,52,035	2,58,664	2,77,944	3,77,282
Contributions	..	..	..	..	..
Libraries, museums, menageries, etc.	12,231	13,315	18,021	15,312	39,842
TOTAL	1,65,815	2,65,350	2,76,685	2,93,256	4,17,124
CONTRIBUTIONS FOR GENERAL PURPOSES	3,00,000	3,56,081	4,50,000	7,80,000	8,35,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,46,514	1,21,626	1,02,856	91,157	90,888
Interest due on account of year of report	21,58,002	21,78,904	22,28,848	22,87,732	23,93,543
Discount	..	27,880	43,875	66,000	6,273
Actual cost of works done for private individuals (*a*)	..	..	..	..	..
Miscellaneous charges	58,733	1,73,571	43,291	3,87,436	1,47,749
TOTAL	23,63,249	25,01,981	24,18,870	28,32,325	26,38,453
TOTAL EXPENDITURE	95,19,585	1,02,30,048	1,13,14,706	1,25,34,429	1,26,24,633
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	13,82,907	6,82,639	5,49,415	9,57,784	18,47,482
In Savings Bank	40,50,567	51,82,868	61,61,266	1,07,89,010	1,21,93,257
Payments to sinking fund	7,91,711	8,53,940	8,82,729	9,08,451	10,28,579
Repayment of loans	1,08,949	98,663	1,09,464	1,14,734	1,20,953
Advances—					
Permanent	2,870	2,565	427	627	915
Other	19,03,451	21,18,514	27,10,640	3,19,727	19,12,218
Deposits	1,42,06,018	1,52,69,506	1,70,61,760	2,38,0 ,889	2,71,24,100
TOTAL EXTRAORDINARY AND DEBT	2,24,46,473	2,42,08,695	2,74,75,701	3,68,91,222	4,42,26,609
TOTAL DISBURSEMENTS	3,19,66,058	3,44,38,743	3,87,90,407	4,94,25,651	5,68,51,242
CLOSING BALANCE	2,12,739	2,05,723	10,85,659	1,61,875	2,88,473
NET AMOUNT OF DEBT	4,31,95,351	4,35,32,803	4,38,90,019	4,59,49,659	4,64,49,017

(*a*) Included in advances

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,12,323	1,06,301	1,12,551	1,14,364	1,19,932
Collection of taxes	1,13,262	1,43,632	1,62,470	1,43,185	1,46,881
Collection of tolls on roads and ferries	..	14	2,581	3,898	6,024
Survey of land	183	1,541	353	3,480	661
Refunds	5,557	12,330	6,101	7,735	4,486
Pensions and gratuities	5,367	6,838	7,364	11,559	21,992
TOTAL	2,36,692	2,70,656	2,91,420	2,84,221	2,99,976
PUBLIC SAFETY—					
Fire	10,463	24,616	17,156	13,353	18,545
Lighting	46,824	58,873	65,305	67,120	76,091
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	782	977	1,171	1,253	1,195
TOTAL	58,069	84,466	83,632	81,726	95,831
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	27,686	3,19,170	47,288	3,96,689	4,67,630
Establishment, repairs, etc.	1,82,201	1,94,247	2,11,698	1,93,458	1,98,821
Drainage—					
Capital outlay	60,577	32,685	13,248	68,103	19,962
Establishment, repairs, etc.	29,901	34,509	29,617	28,442	27,262
Conservancy	4,17,848	4,62,206	5,31,372	4,33,804	4,47,668
Hospitals and dispensaries	1,05,882	95,255	96,074	1,01,931	95,528
Plague charges	76,693	55,207	63,585	72,185	44,212
Vaccination	3,035	2,810	3,902	6,304	7,245
Markets and slaughter-houses	61,375	49,670	75,331	1,11,674	1,23,561
Pounds	24,883	24,380	27,838	21,831	23,199
Dâk bungalows and serais	11,360	14,086	13,037	7,083	9,122
Arboriculture, gardens, etc.	28,773	31,706	31,048	26,022	27,822
Veterinary charges	12,538	17,519	13,391	10,263	9,150
Registration of births and deaths	1,246	1,412	1,601	1,440	1,599
Public Works—					
Establishment	24,183	26,273	29,948	30,065	32,914
Buildings	13,590	23,653	53,432	27,300	60,151
Roads	1,64,391	2,40,255	2,56,231	2,51,621	3,54,625
Stores	12,231	33,238	17,006	4,022	17,416
TOTAL PUBLIC HEALTH AND CONVENIENCE	12,58,393	16,58,281	15,15,647	17,92,237	19,67,887
PUBLIC INSTRUCTION—					
Schools and colleges	1,96,817	2,09,638	2,27,846	2,06,474	2,41,356
Contributions	29,536	27,000	47,012	36,619	28,602
Libraries, museums, menageries, etc.	3,406	5,545	3,026	2,740	3,693
TOTAL	2,29,759	2,42,183	2,77,884	2,45,833	2,73,651
CONTRIBUTIONS FOR GENERAL PURPOSES	28,556	32,985	37,320	28,813	33,739
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	5,324	6,530	4,829	4,956	5,567
Interest due on account of year of report	24,419	41,590	37,788	44,939	57,917
Discount	..	..	..	..	..
Actual cost of works done for private individuals	360	690	759	954	1,247
Miscellaneous charges	50,155	41,574	56,128	36,468	47,861
TOTAL	80,258	90,384	99,504	87,317	1,12,592
TOTAL EXPENDITURE	18,91,727	23,78,955	23,05,407	25,20,147	27,83,676
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	48,321	..	..	1,96,192
In Savings Bank	4,834	..	..	..	..
Payments to sinking fund	1,732	..	..	..	..
Repayment of loans	1,17,121	1,22,841	80,641	85,966	1,28,375
Advances—					
Permanent	1,191	325	261	928	948
Other	1,75,216	1,65,317	1,68,905	1,16,357	1,03,117
Deposits	1,02,079	78,851	1,18,710	90,819	79,059
TOTAL EXTRAORDINARY AND DEBT	4,02,173	4,15,655	3,68,517	2,94,070	5,07,691
TOTAL DISBURSEMENTS	22,93,900	27,94,610	26,73,924	28,14,217	32,91,367
CLOSING BALANCE	10,78,618	7,55,216	7,74,832	10,75,050	9,47,962
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1906-07 to 1910-11*

Heads of Expenditure	1906-07	1907-08	1908-09	1909-10	1910-11
General administration and collection charges—					
General Administration	1,95,123	1,80,932	1,85,809	1,86,475	1,95,420
Collection of taxes	71,359	72,723	62,809	65,091	65,981
Collection of tolls on roads and ferries	7,757	8,010	8,743	6,419	8,771
Survey of land	13,337	16,449	17,665	28,253	27,547
Refunds	8,557	16,001	6,128	7,995	20,105
Pensions and gratuities	1,063	4,848	8,339	11,081	9,532
Total	2,97,201	2,98,963	2,89,493	3,05,314	3,27,356
Public safety—					
Fire	687	1,376	2,496	1,027	3,332
Lighting	1,37,871	1,54,040	1,61,931	1,68,778	1,84,606
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	2,361	2,010	1,801	1,969	2,831
Total	1,40,919	1,57,426	1,66,228	1,71,774	1,90,769
Public health and convenience—					
Water-supply—					
Capital outlay	1,09,998	1,58,169	1,97,828	4,06,664	4,26,626
Establishment, repairs, etc.	1,84,096	1,81,430	1,94,481	2,06,510	2,36,116
Drainage—					
Capital outlay	31,245	35,865	20,883	46,082	38,239
Establishment, repairs, etc.	35,902	38,375	39,857	40,120	41,196
Conservancy	7,81,451	7,93,184	9,43,633	9,52,720	9,09,585
Hospitals and dispensaries	3,59,432	3,89,906	3,86,851	4,39,217	4,99,706
Plague charges	1,56,453	1,25,062	93,586	1,01,795	1,59,080
Vaccination	18,993	18,795	19,568	19,769	20,562
Markets and slaughter-houses	11,415	12,590	15,315	14,676	15,722
Pounds	253	274	261	283	223
Dâk bungalows and serais	19,955	21,187	21,766	21,086	21,570
Arboriculture, gardens, etc.	6,281	7,224	7,384	7,837	6,883
Veterinary charges	..	..	100	110	120
Registration of births and deaths	15,345	15,932	17,293	17,705	17,958
Public Works—					
Establishment	39,749	41,043	43,045	44,266	46,104
Buildings	1,72,818	3,21,781	3,30,766	3,42,105	5,65,750
Roads	3,48,753	3,78,899	4,03,516	4,75,719	5,40,933
Stores	5,448	4,082	17,123	5,026	6,253
Miscellaneous works	..	..	64,907	1,49,491	..
Total public health and convenience	22,97,587	25,43,798	28,18,163	32,91,181	35,52,626
Public instruction—					
Schools and colleges	2,42,927	2,57,886	3,24,343	3,29,065	3,34 227
Contributions	1,24,118	1,21,631	1,22,525	92,444	94,807
Libraries, museums, menageries, etc.	34,340	33,924	34,922	22,208	20,670
Total	4,01,385	4,13,441	4,81,790	4,43,717	4,49,704
Contributions for general purposes	26,099	19,034	26,795	29,462	23,339
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	5,513	1,813	1,934	3,436	5,000
Interest due on account of year of report	96,843	1,07,009	1,06,413	1,08,517	1,25,642
Discount	..	..	1,103	560	1,030
Actual cost of works done for private individuals	12,861	13,143	11,201	9,561	6,658
Miscellaneous charges	1,47,865	1,25,554	1,43,071	1,73,181	2,04,282
Total	2,63,082	2,47,519	2,63,722	2,95,255	3,42,612
Total Expenditure	34,26,273	36,80,181	40,46,191	45,36,703	48,86,406
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	28,786	70,915	27,130	1,04,777	40,327
In Savings Bank	12,000	..	..	..	..
Payments to sinking fund	12,943	15,637	15,415	17,926	17,265
Repayment of loans	1,06,954	1,21,532	1,31,362	1,33,094	1,63,388
Advances—					
Permanent	1,038	1,183	1,068	919	1,418
Other	3,37,063	2,60,926	1,81,168	3,70,102	4,44,599
Deposits	2,34,171	2,38,673	2,86,175	2,94,061	3,02,522
Total extraordinary and debt	7,32,955	7,08,866	6,42,318	9,20,879	9,69,469
TOTAL DISBURSEMENTS	41,59,228	43,89,047	46,88,509	54,57,582	58,55,875
Closing balance	14,90,178	14,62,402	15,12,674	14,21,715	14,79,225
Net amount of debt	23,80,054	23,04,165	23,95,004	25,44,443	25,44,443

No. 3—M.

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY** *of* **MADRAS**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	45,902	41,678	46,179	48,797	56,243
Collection of taxes	61,559	62,579	67,571	76,281	84,647
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	2,518	3,615	4,308	4,338	4,552
Refunds	48,618	21,022	18,884	27,142	47,076
Pensions and gratuities	21,411	21,025	22,639	25,642	28,244
TOTAL	1,80,008	1,49,919	1,59,581	1,82,200	2,20,762
PUBLIC SAFETY—					
Fire	7,173	7,580	8,640	12,142	7,184
Lighting	67,405	62,908	78,932	87,519	1,02,370
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	670	811	709	1,455	3,000
TOTAL	75,248	71,299	88,281	1,01,116	1,12,554
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	8,126	19,029	66,891	1,86,544	3,28,357
Establishment, repairs, etc.	65,371	70,179	73,809	61,838	53,974
Drainage—					
Capital outlay	1,84,398	59,188	51,665	75,122	3,95,120
Establishment, repairs, etc.	1,50,961	2,19,124	2,61,120	2,42,812	2,83,883
Conservancy	3,92,847	2,95,719	4,00,116	4,46,353	3,41,191
Hospitals and dispensaries	56,394	72,445	60,551	93,646	1,62,858
Plague charges	50,108	32,778	25,533	23,376	24,563
Vaccination	11,024	11,507	10,635	11,190	13,073
Markets and slaughter-houses	11,713	28,489	50,416	45,238	81,231
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	16,440	15,775	24,433	20,503	20,082
Veterinary charges	..	..	..	..	..
Registration of births and deaths	9,266	9,302	9,768	9,645	12,544
Public Works—					
Establishment	55,369	67,156	1,11,941	1,23,062	1,29,504
Buildings	5,073	11,932	32,366	82,865	3,45,066
Roads	1,71,201	2,15,112	2,52,187	4,63,833	3,89,263
Stores	7,460	12,171	21,354	34,101	30,457
Miscellaneous works	21	417	27,245	53,064	68,135
TOTAL PUBLIC HEALTH AND CONVENIENCE	11,95,572	11,40,323	14,80,030	19,72,832	26,79,301
PUBLIC INSTRUCTION—					
Schools and colleges	1,422	7,489	5,372	7,107	13,979
Contributions	46,145	33,251	47,167	25,032	19,318
Libraries, museums, menageries, etc.	7,021	9,514	8,122	9,750	14,275
TOTAL	54,588	50,254	60,661	41,889	47,572
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	9,129	15,192	6,714	19,800	14,487
Interest due on account of year of report	2,44,539	2,82,914	2,77,369	2,95,343	3,38,699
Discount	1,838	..	..	30,633	1,756
Actual cost of works done for private individuals	9,180	9,746	8,904	9,565	7,421
Miscellaneous charges	37,204	22,439	22,661	33,559	67,422
TOTAL	3,01,890	3,30,291	3,15,648	3,88,900	4,24,785
TOTAL EXPENDITURE	18,57,306	17,92,086	21,54,201	27,36,937	35,34,974
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	1,18,200	1,19,900	1,26,300	1,27,900	1,40,453
Repayment of loans	40,275	12,899	13,420	41,052	69,993
Advances—					
Permanent	200	125	450	160	400
Other	2,770	17,205	62,626	10,733	9,193
Deposits	4,38,917	3,92,991	4,86,066	9,94,141	4,76,771
TOTAL EXTRAORDINARY AND DEBT	6,00,362	5,43,120	6,88,862	11,73,986	6,96,810
TOTAL DISBURSEMENTS	24,57,668	23,35,206	28,43,063	39,10,923	42,31,784
CLOSING BALANCE	19,67,692	27,27,825	32,55,772	40,81,155	30,08,245
NET AMOUNT OF DEBT	49,35,316	47,86,781	50,49,646	59,02,402	58,60,788

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1906-07 to 1910-11*

HEADS OF EXPENDITURE	1906-07	1907-08	1908-09	1909-10	1910-11
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,354	1,078	1,595	1,497	1,811
Collection of taxes	802	798	795	775	885
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	..	2	..	..	..
Refunds	97	45	11	10	11
Pensions and gratuities	..	..	20	102	102
TOTAL	2,253	1,923	2,421	2,384	2,809
PUBLIC SAFETY—					
Fire	..	..	..	..	..
Lighting	1,159	1,267	1,241	1,445	1,437
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	50	2	2	3	1
TOTAL	1,209	1,269	1,243	1,448	1,438
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	794	1,829	1,100	200	320
Establishment, repairs, etc.	411	210	536	1,078	837
Drainage—					
Capital outlay	556	353	1,145	505	129
Establishment, repairs, etc.	58	..	30	..	..
Conservancy	6,801	6,614	6,571	6,403	6,317
Hospitals and dispensaries	6,004	8,289	327	..	..
Plague charges	208	473	462	331	185
Vaccination	574	602	594	378	685
Markets and slaughter-houses	17	5,886	18,896	2,847	2,321
Pounds	482	492	575	617	596
Dâk bungalows and serais	..	..	..	..	..
Arboriculture gardens, etc.	..	..	..	..	..
Veterinary charges	..	..	..	..	..
Registration of births and deaths	..	..	..	..	..
Public Works—					
Establishment	..	..	..	..	..
Buildings	97	683	233	133	539
Roads	2,106	4,065	1,900	2,180	2,559
Stores	34	104	45	48	60
Miscellaneous works	..	..	118	63	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	18,142	29,400	32,532	14,783	14,578
PUBLIC INSTRUCTION—					
Schools and colleges	1,718	1,795	1,826	1,576	1,758
Contributions	552	552	686	886	757
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	2,270	2,347	2,512	2,462	2,515
CONTRIBUTIONS FOR GENERAL PURPOSES	111	25	5,025	5,110	5,205
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	..	..	..	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	481	659	454	426	630
TOTAL	481	659	454	426	630
TOTAL EXPENDITURE	24,466	35,623	44,187	26,613	27,175
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	..	..	..	1,902	1,903
Advances—					
Permanent	..	..	..	..	..
Other	..	134	..	..	118
Deposits	..	..	..	..	..
TOTAL EXTRAORDINARY AND DEBT	..	134	..	1,902	2,021
TOTAL DISBURSEMENTS	24,466	35,757	44,187	28,515	29,196
CLOSING BALANCE	15,424	24,652	13,541	13,081	21,645
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

MUNICIPALITIES

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1906-07 to 1910-11

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
	BURMA											
1	Rangoon . .	218,602	30,03,564	34,99,092	33,85,886	35,14,047	36,99,093	35,15,440	36,24,664	38,58,506	34,29,282	33,37,542
2	Mandalay . .	166,154	7,69,634	8,97,193	9,45,544	8,08,672	8,27,948	9,47,938	8,63,029	8,46,220	8,21,305	8,01,499
3	Moulmein . .	56,194	3,12,154	3,87,390	3,86,397	3,66,278	3,82,615	3,06,865	3,62,720	3,70,259	3,40,178	3,79,751
4	Akyab .	31,687	1,67,032	1,51,282	2,47,016	2,27,116	1,98,852	1,89,926	3,78,396	2,97,159	2,23,153	2,10,636
5	Bassein . .	31,372	1,82,181	1,90,473	1,89,149	2,29,326	2,37,481	1,70,820	1,80,465	2,17,353	2,02,455	2,48,686
6	Prome . .	27,375	1,69,702	1,51,626	1,78,804	1,90,445	1,82,325	1,56,602	1,60,140	1,73,556	1,82,672	1,65,732
7	Henzada . .	24,756	98,381	1,21,079	1,08,172	1,33,003	1,18,549	1,90,722	1,16,033	1,73,490	1,13,650	1,37,331
	EASTERN BENGAL AND ASSAM											
1	Dacca . .	90,542	1,98,153	3,88,741	2,45,705	4,40,487	4,03,409	2,17,342	2,87,657	3,39,083	6,50,998	4,16,474
2	Narainganj .	24,472	77,125	84,897	1,36,858	1,19,366	1,15,719	87,960	1,98,552	1,56,791	1,09,821	1,18,448
3	Serajgunj . .	23,114	21,272	22,999	22,410	23,365	20,087	22,045	26,532	21,250	22,719	47,872
4	Chittagong .	22,140	79,843	91,197	98,661	1,19,794	1,19,543	83,385	78,059	1,02,377	1,22,285	1,21,381
5	Rampore-Bauleah	21,589	36,737	40,431	35,755	36,966	44,842	38,085	35,593	38,017	32,148	21,827
	BENGAL											
1	Calcutta . .	807,358	73,68,451	79,17,636	82,27,801	83,20,581	89,72,189	85,45,691	90,18,821	90,67,134	1,12,03,684	1,12,02,370
2	Howrah . .	157,594	6,27,900	7,97,177	9,12,152	8,41,160	9,11,009	7,68,925	8,68,888	9,28,299	8,41,404	7,66,924
3	Patna . .	153,739	1,89,948	1,95,140	2,96,986	2,24,491	2,02,599	1,86,596	1,94,591	1,89,575	1,86,538	1,98,719
4	Bhágalpur . .	75,764	1,41,532	1,03,562	1,39,759	1,36,988	1,39,537	1,22,573	2,07,937	2,50,349	1,56,070	1,26,739
5	Gaya . .	71,288	1,41,232	1,36,970	1,23,266	1,23,636	1,23,139	1,37,271	1,27,348	1,57,362	1,09,225	1,20,411
6	Darbhanga .	66,244	57,596	69,781	60,708	60,684	69,709	56,035	71,742	56,028	60,649	61,086
7	Monghyr . .	50,133	61,221	63,711	1,42,586	2,77,354	2,47,597	62,523	67,756	63,013	2,45,001	1,40,937
8	Cuttack . .	46,555	58,040	56,10[illegible]	56,836	57,379	63,302	57,346	54,254	56,675	57,016	64,653
9	Arrah . .	46,170	62,806	56,612	76,826	1,16,343	1,23,139	57,658	53,675	42,514	1,18,448	94,101
10	Chápra . .	45,901	62,748	62,410	58,994	76,563	79,659	69,845	63,660	57,859	73,248	81,545
11	Muzaffarpur .	45,617	78,908	88,741	86,112	80,865	96,019	81,020	85,795	85,471	78,694	87,611
12	Bihár . .	45,063	31,185	33,112	34,288	33,315	33,087	32,305	32,944	30,933	35,546	33,734
13	Seramporo . .	44,451	67,763	65,899	90,263	67,853	1,32,752	67,748	75,265	77,045	62,476	60,780
14	Cossipore-Chitpore	40,781	1,88,219	2,04,864	2,42,278	2,79,816	2,64,367	2,09,415	2,39,210	2,54,143	2,83,757	2,62,473
15	Burdwan . .	38,691	1,15,562	1,16,999	1,29,375	2,11,682	1,48,743	1,16,594	1,17,618	1,20,386	1,19,868	1,59,074
16	Midnapur . .	33,138	74,382	74,318	66,136	77,342	74,684	75,144	75,495	66,973	73,346	69,853
17	Mániktala . .	32,417	1,22,299	1,02,926	1,07,852	120,060	1,40,794	1,74,720	1,22,687	1,23,044	1,33,134	1,33,665
18	Puri . . .	30,857	64,063	1,36,888	1,73,684	1,11,802	95,991	61,493	73,859	70,244	1,22,627	1,04,338
19	Hooghly and Chinsurah . .	29,383	61,063	56,071	92,877	58,708	2,33,553	58,978	56,460	80,698	76,719	60,550
20	Garden Reach .	28,305	73,527	67,044	68,891	70,673	75,212	73,729	69,759	60,290	63,000	72,111
21	Santipore . .	26,898	47,560	43,646	48,514	43,800	44,194	43,937	49,822	41,518	44,112	41,748
22	South Suburban (Calcutta) .	26,365	29,935	36,658	29,939	42,398	29,670	30,132	32,538	29,786	31,224	27,190
23	Barnagore . .	25,432	42,100	56,727	48,426	53,487	52,130	41,821	41,652	72,028	55,506	57,386
24	Betia . . .	24,696	24,090	24,594	26,923	27,023	25,794	25,469	25,298	24,101	26,161	25,729
25	Krishnagar .	24,547	48,631	48,317	48,176	58,283	56,490	46,852	48,479	45,458	52,629	52,301
26	Berhampore .	24,397	82,508	92,235	1,05,898	1,14,042	1,41,983	86,662	87,177	82,158	1,24,291	95,477
27	Naihátí . .	23,753	16,752	17,007	18,607	24,762	18,981	13,269	13,845	15,028	19,331	27,167
28	Sasseram . .	23,644	21,465	18,609	18,787	19,704	22,088	18,457	17,821	19,121	19,368	21,665
29	Ranchi . .	23,117	50,034	58,661	46,317	49,019	59,885	40,270	71,038	56,254	44,133	48,325
30	Dinapore-Nizamat	22,858	28,424	22,175	22,825	25,917	21,171	21,372	24,735	30,163	25,393	22,140
31	Bhatpara . .	21,540	38,024	35,751	46,166	84,591	65,353	37,930	30,408	36,531	60,704	1,04,451
32	Hajeepore . .	21,308	15,545	15,496	14,407	14,006	25,605	15,397	17,841	15,018	16,746	14,013
33	Balasore . .	20,965	23,689	29,986	19,995	24,896	24,959	25,229	21,399	25,588	27,770	26,869
34	Bankura . .	20,666	18,811	20,032	20,792	32,152	26,536	20,869	20,699	13,590	20,111	20,191

NOTE.—No trustworthy statistics of annual growth of population are available, and though intercensal figures exist in respect of one municipality it has been thought advisable to adhere in every case to the 1901 official census figures

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1906-07 to 1910-11—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
	U. P. of AGRA and OUDH											
1	Lucknow	240,649	6,77,915	6,33,564	8,25,872	7,32,574	7,91,252	7,03,528	8,73,949	8,50,559	8,11,363	10,89,678
2	Benares	204,373	5,51,395	5,46,370	5,11,860	5,88,544	6,32,960	5,08,472	5,96,750	6,93,732	4,68,108	8,02,948
3	Cawnpore	172,674	6,34,763	6,72,106	5,92,604	6,46,276	6,73,382	6,27,413	5,93,260	5,67,412	5,79,441	6,14,039
4	Agra	165,981	5,14,596	5,22,580	4,70,330	5,10,106	5,31,101	6,93,224	5,65,266	4,55,074	4,72,860	4,11,277
5	Allahabad	159,545	5,45,353	5,13,230	5,14,910	5,54,815	6,21,652	4,76,874	4,94,137	4,62,120	4,38,228	4,30,818
6	Bareli	117,389	2,31,101	2,47,200	2,25,654	2,45,268	2,65,184	2,14,349	2,43,735	2,32,459	2,28,068	2,59,401
7	Mirzapur	79,862	1,24,280	1,07,103	1,00,910	1,18,934	98,605	1,78,965	1,41,681	91,627	80,939	80,025
8	Meerut	78,740	2,93,633	2,73,187	2,81,789	2,94,838	2,95,558	2,53,766	2,63,797	2,71,774	2,69,223	2,71,926
9	Moradabad	75,128	1,17,802	1,20,644	1,32,294	1,30,614	1,33,931	1,44,417	1,39,088	1,61,682	2,71,189	2,75,702
10	Shahjahánpur	73,544	1,24,948	1,31,567	1,22,347	1,20,888	1,20,761	1,21,040	1,22,788	1,20,379	1,20,766	1,19,120
11	Koil (Aligarh)	70,434	1,09,036	1,12,313	1,05,221	1,12,728	1,14,396	81,392	1,18,299	88,666	92,390	91,131
12	Fyzabad	68,988	1,13,472	98,300	97,891	1,02,096	98,488	1,52,445	1,38,858	1,06,810	92,352	91,763
13	Saharanpur	66,254	1,01,204	1,17,768	1,18,384	1,18,562	1,21,808	79,140	98,821	1,03,992	94,752	97,144
14	Gorakhpur	63,377	95,030	84,347	97,218	91,611	1,01,179	80,765	80,114	93,305	88,993	93,823
15	Fategarh and Farukhabad	63,278	80,758	94,325	93,542	91,326	91,923	86,138	89,676	88,993	1,00,481	98,118
16	Muttra	57,114	73,079	74,461	74,279	86,289	85,877	68,910	79,903	77,053	80,618	87,500
17	Jhánsi	47,881	89,777	88,444	81,324	88,730	95,420	80,176	78,166	93,376	76,959	85,604
18	Jaunpur	42,771	55,650	54,088	51,991	52,260	81,647	60,321	53,931	71,867	1,03,375	1,17,811
19	Háthras	42,578	57,090	61,668	58,900	51,400	61,539	46,540	49,793	1,76,846	1,14,634	56,065
20	Etáwah	42,570	60,791	63,135	51,207	59,600	83,135	61,594	57,438	62,827	61,722	72,195
21	Amroha	40,077	33,326	32,370	32,644	35,144	38,655	34,367	35,343	31,927	33,088	33,615
22	Sambhal	39,713	35,301	32,470	32,468	37,581	41,039	31,970	43,966	35,604	36,324	37,615
23	Ghazipur	39,429	47,181	51,952	49,189	46,603	46,039	46,475	52,231	49,400	40,462	42,965
24	Budaun	39,031	63,832	62,484	59,410	65,878	67,854	60,239	60,612	66,440	1,16,608	67,201
25	Pilibit	33,490	66,574	76,461	68,978	78,994	78,394	65,576	82,022	66,731	65,586	64,749
26	Khúria	29,277	39,067	39,941	39,302	41,568	41,812	30,059	35,572	34,525	34,418	34,029
27	Bahraich	27,304	34,672	39,967	40,979	37,131	37,945	34,017	33,387	51,868	38,674	42,954
28	Chandausi	25,711	45,044	63,599	41,369	45,889	48,528	1,32,876	43,261	50,158	39,338	40,161
29	Hardwár Union	25,597	76,240	93,464	78,420	88,584	83,791	62,869	60,462	1,04,293	86,034	70,556
30	Dehra	24,039	69,487	66,241	67,119	74,850	79,041	56,685	90,862	72,600	67,220	57,667
31	Muzaffarnagar	23,444	39,026	39,807	36,489	41,250	48,166	32,679	37,344	37,839	35,246	37,291
32	Brindaban	22,717	22,814	24,449	21,339	21,631	30,939	20,578	24,821	22,533	19,348	25,734
33	Bánda	22,565	33,254	33,421	28,437	29,106	32,032	30,647	31,697	30,442	29,616	33,556
34	Nagina	21,412	39,580	23,030	34,055	32,820	24,286	41,897	59,753	23,168	43,877	19,547
35	Deoband	20,167	23,366	23,245	22,702	25,004	27,469	32,165	43,280	39,024	21,529	24,753
36	Shahabad	20,036	16,874	21,196	17,673	16,961	14,434	16,925	16,782	19,023	18,653	19,361
	AJMER-MERWARA											
1	Ajmer	73,839	2,08,421	2,16,186	2,11,912	2,05,153	2,33,995	1,93,147	2,58,713	2,67,720	2,29,640	2,04,168
2	Beáwar	21,928	47,258	48,634	46,774	57,991	99,783	41,532	46,267	60,139	62,010	60,231
	PUNJAB											
1	Delhi	208,575	6,39,422	6,52,257	7,69,591	7,85,225	8,86,559	6,83,628	7,00,245	6,98,581	7,12,758	9,40,342
2	Lahore	186,884	6,91,323	7,21,167	7,44,987	8,61,821	8,60,257	6,32,241	6,31,608	7,11,232	7,42,737	9,56,439
3	Amritsar	162,429	5,34,538	5,57,841	5,11,512	6,33,332	6,77,656	5,31,762	5,46,430	6,56,834	6,17,291	7,64,168

MUNICIPALITIES

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1906-07 to 1910-11—continued

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
	PUNJAB—*continued*											
4	Rawalpindi	87,688	1,82,269	2,09,152	2,51,427	2,41,072	2,37,268	3,05,660	2,16,404	2,53,155	2,51,460	2,53,852
5	Mooltan	87,394	1,90,157	2,25,300	2,26,683	2,10,731	2,44,963	2,19,627	2,28,591	2,29,727	2,14,032	2,39,976
6	Siálkot	57,956	1,49,880	1,70,816	1,56,905	1,65,298	1,58,921	1,54,035	1,64,446	1,54,650	1,54,593	1,58,303
7	Jalandhar	54,455	67,582	64,992	67,218	83,485	1,01,699	85,288	74,499	67,279	72,987	81,544
8	Ludhiána	48,649	1,82,365	1,20,003	1,12,565	1,23,623	1,28,380	2,41,551	2,82,798	1,10,192	1,10,905	1,24,549
9	Bhiwáni	35,917	40,872	54,843	62,969	57,101	72,806	49,405	52,322	57,899	57,916	57,811
10	Gujránwála	28,356	89,544	82,281	1,18,161	80,641	84,622	83,695	84,037	86,466	1,05,336	90,615
11	Batála	27,365	44,318	53,522	50,113	56,570	60,945	46,301	50,909	54,677	64,425	60,129
12	Rewári	27,295	30,943	52,752	45,309	45,252	46,624	36,510	40,736	44,926	44,642	40,745
13	Pánipat	26,914	30,791	34,328	37,589	40,260	39,205	29,160	29,781	35,298	31,653	38,016
14	Ambála	26,744	77,753	74,175	73,661	83,242	84,978	69,359	71,029	75,873	74,821	85,969
15	Ferozepur	23,475	62,859	87,998	63,353	64,155	63,894	52,192	58,429	85,101	68,841	58,148
16	Jhang	23,198	47,203	50,546	48,366	56,363	57,705	48,075	54,013	50,148	46,178	59,734
17	Karnál	22,703	33,494	41,844	30,466	42,136	45,380	29,388	31,049	34,009	35,084	36,865
18	Kasúr	22,022	66,915	59,621	59,301	59,571	63,330	52,762	69,851	68,287	58,822	67,075
19	Dera Ghazi Khan	21,016	58,884	71,092	54,126	61,440	45,299	52,361	47,848	39,302	56,476	44,023
20	Rohtak	20,323	23,271	25,243	56,373	26,094	30,360	25,175	29,856	41,981	42,180	29,104
	N.-W. FRONTIER PROVINCE											
1	Peshawar	95,147	2,67,057	2,69,702	2,95,364	3,02,655	3,34,234	2,80,106	2,39,470	2,32,371	3,11,078	3,37,219
2	Dera Ismail Khan	24,486	74,371	78,809	94,796	1,06,458	1,16,350	58,251	63,567	79,249	83,395	1,04,169
	BOMBAY											
1	Bombay	776,006	93,64,288	95,75,706	99,43,640	1,08,42,021	1,17,92,562	95,19,585	1,02,30,048	1,13,14,706	1,25,34,429	1,26,24,633
2	Ahmedabad	180,673	5,59,886	6,54,212	7,02,419	6,39,570	7,60,604	5,39,113	5,34,334	5,82,683	5,59,354	7,02,103
3	Surat	119,306	3,82,933	4,14,753	4,32,162	4,77,754	4,38,264	3,08,455	3,37,710	5,10,905	4,21,852	4,10,603
4	Karáchi	116,663	11,33,462	12,00,970	13,95,045	18,81,600	12,42,812	8,89,699	11,27,462	12,68,158	12,67,360	12,58,112
5	Poona	111,385	3,30,681	3,43,545	3,61,931	3,71,607	3,81,259	3,71,476	3,74,289	3,78,368	3,03,433	13,33,263
6	Sholapur	74,521	1,82,083	1,87,271	1,89,947	2,17,075	2,32,135	1,66,593	1,76,707	1,66,599	2,35,612	2,18,861
7	Hyderabad	60,378	3,27,321	4,17,132	3,12,668	4,06,577	3,31,965	2,11,992	2,61,877	2,70,987	3,13,765	4,19,937
8	Hubli	60,212	1,30,332	1,63,063	1,69,515	2,06,826	1,40,894	1,17,451	1,86,779	1,27,930	1,64,316	1,82,666
9	Shikárpur	49,491	1,72,875	1,77,028	1,63,927	1,77,214	1,70,765	1,27,069	1,57,838	1,89,103	1,72,712	1,48,850
10	Broach	42,896	90,251	91,655	94,618	96,572	99,676	97,496	75,802	96,232	1,02,474	88,165
11	Ahmadnagar	35,802	86,154	1,05,982	1,00,870	1,06,985	1,06,852	83,193	87,458	89,063	81,819	83,554
12	Sukkur	31,316	1,95,896	2,19,865	2,36,499	2,16,603	2,16,371	1,43,038	1,41,434	1,61,509	1,58,312	1,86,231
13	Dharwar	31,280	48,896	47,948	1,23,071	98,894	56,936	47,597	41,211	1,19,522	1,96,105	1,48,092
14	Nadiád	31,048	55,956	59,145	59,206	61,958	61,344	46,736	56,334	55,820	64,324	64,184
15	Gadag-Betigeri	30,653	41,643	53,812	54,203	60,813	72,169	48,940	47,865	54,772	59,312	77,031
16	Belgaum	26,237	57,103	54,133	59,345	1,07,613	61,470	53,205	55,517	53,723	1,08,988	58,620
17	Dhulia	24,726	106,149	87,992	70,335	82,760	89,743	84,874	81,764	57,648	60,565	68,279
18	Barsi	24,124	50,687	50,838	43,153	69,398	67,100	56,714	56,994	55,047	47,915	63,998
19	Bijapur	23,811	35,538	38,358	41,025	1,28,663	2,02,370	38,738	36,907	40,669	1,18,308	3,61,812
20	Satara	22,113	51,118	58,220	59,744	56,036	59,886	40,787	42,383	42,839	42,570	42,963
21	Násik	21,490	79,931	68,563	1,11,603	1,65,288	1,21,226	63,523	63,515	96,977	1,33,795	95,787
22	Pandharpur	21,024	99,029	93,330	2,78,573	2,55,261	1,94,722	1,04,468	1,12,225	2,87,359	2,59,543	1,85,641
23	Godhra	20,817	21,393	22,305	26,141	30,470	26,372	23,127	23,316	24,601	30,145	25,136
24	Bandra	20,846	1,20,703	1,28,026	1,28,568	1,20,799	1,31,423	1,02,371	1,22,163	1,33,294	1,20,482	1,14,868

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE in rupees in the official years 1906-07 to 1910-11—concluded

No.	NAME OF MUNICIPALITY	Population (census of 1901)	INCOME (excluding opening balance)					EXPENDITURE				
			1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
	CENTRAL PROVINCES AND BERAR											
1	Nagpur . .	127,734	4,49,458	4,15,446	5,35,137	6,45,675	6,75,747	3,86,141	5,06,940	5,73,485	7,48,633	8,35,683
2	Jubbulpore .	77,159	2,43,371	2,63,545	2,59,594	3,06,520	2,92,636	1,84,422	5,10,954	2,49,496	2,51,999	3,84,777
3	Amráoti . .	34,216	59,963	65,408	77,124	72,130	72,382	83,236	64,716	76,347	57,801	86,339
4	Burhánpur .	33,341	71,269	63,917	61,023	65,353	68,348	69,835	57,521	60,086	89,246	64,836
5	Saugor . .	31,412	76,167	76,610	75,322	77,510	85,484	74,182	69,886	84,435	76,944	84,058
6	Raipur . .	30,067	91,786	93,776	1,07,064	1,35,201	1,22,299	80,229	99,952	1,01,168	1,24,022	1,21,554
7	Akola . .	29,289	99,335	59,570	68,246	75,368	84,572	78,579	63,681	58,767	62,649	66,239
8	Ellichpur . .	26,082	20,256	20,647	24,216	21,223	23,514	20,073	29,021	24,121	22,792	24,804
	MADRAS											
1	Madras . .	509,346	21,74,847	25,63,882	22,43,129	25,46,897	31,42,710	18,57,306	17,92,086	21,54,201	27,36,937	35,34,974
2	Madura . .	105,984	2,46,414	2,79,740	2,72,072	3,17,849	4,09,863	2,20,474	2,85,307	3,17,319	3,02,454	3,77,942
3	Trichinopoly .	102,365	2,21,332	2,24,530	2,45,929	2,69,384	3,07,236	1,93,663	1,94,181	2,33,632	2,42,368	2,62,229
4	Calicut . .	76,868	85,127	88,672	88,830	1,35,430	1,39,312	97,088	1,16,962	97,792	1,30,597	1,14,250
5	Salem . .	70,621	87,309	1,07,120	1,06,475	1,08,459	1,55,539	91,552	1,02,586	1,16,097	1,07,498	3,91,808
6	Kumbakónam .	59,673	1,04,732	1,12,757	1,54,468	1,30,208	1,44,647	1,01,090	1,06,965	1,32,421	1,68,431	1,43,395
7	Tanjore . .	57,870	1,19,404	1,18,024	1,23,512	1,34,334	1,41,055	1,14,662	1,17,153	1,12,045	1,20,684	1,18,647
8	Negapatam .	57,190	92,248	89,416	94,075	98,085	1,09,073	98,481	1,08,364	84,585	94,052	1,13,505
9	Coimbatore .	53,080	83,319	77,761	82,494	1,20,728	1,49,419	73,639	1,16,695	1,15,910	1,16,433	2,08,907
10	Cuddalore . .	52,216	78,424	66,977	79,981	91,289	92,189	64,754	78,685	76,571	1,01,618	94,860
11	Bellary . .	51,736	78,068	1,04,627	1,37,422	1,19,626	1,33,027	81,594	1,20,447	1,24,813	1,32,682	99,713
12	Cocanada . .	48,096	1 09,962	1,08,465	1,22,468	1,15,770	1,61,557	1,01,048	1,10,380	1,39,389	1,34,374	1,27,990
13	Conjeeveram .	46,164	65,886	65,430	71,617	79,473	84,706	63,488	66,492	74,595	69,990	93,982
14	Pálghat . .	44,177	78,965	94,511	83,382	85,180	87,789	74,450	75,731	87,680	91,976	85,022
15	Mangalore . .	44,108	72,000	66,270	92,265	76,320	1,21,963	59,531	68,160	87,871	71,184	97,904
16	Vellore . .	43,537	67,902	83,968	84,805	88,548	1,00,197	86,459	1,61,319	1,02,653	1,31,531	89,729
17	Vizagapatam .	40,892	70,922	77,799	87,238	1,01,571	87,857	75,947	59,776	70,115	97,557	84,709
18	Tinnevelly . .	40,469	64,050	61,785	83,517	87,381	76,622	65,463	46,995	73,001	73,348	73,028
19	Palamcottah .	39,545	50,220	49,918	51,921	53,106	65,952	50,690	49,084	50,575	52,979	62,086
20	Masulipatam .	39,507	72,987	65,798	69,678	86,979	82,486	70,318	76,805	65,845	80,178	74,818
21	Rajahmundry .	36,408	61,644	67,712	79,028	1,04,295	1,21,557	60,986	66,553	73,004	1,01,968	72,083
22	Vizianagram .	36,135	44,648	56,163	44,985	52,211	62,985	41,616	42,448	52,534	57,850	62,421
23	Eliore . .	33,521	48,448	49,292	50,255	69,573	95,575	44,490	49,167	55,016	67,691	80,836
24	Nellore . .	32,040	69,631	70,760	70,005	75,185	77,073	59,093	60,925	1,35,536	84,350	77,758
25	Guntúr . .	30,833	84,827	85,032	80,399	90,182	1,06,299	66,403	1,00,609	85,544	1,78,635	1,09,341
26	Adóni . .	30,416	43,785	50,342	56,738	62,615	68,821	51,494	52,990	58,751	58,314	61,000
27	Tuticorin . .	28,048	64,731	64,040	61,321	80,195	83,060	55,873	56,383	71,600	84,086	87,668
28	Tellicherry . .	27,883	65,499	83,023	63,909	62,060	63,890	67,370	62,243	66,090	76,529	66,137
29	Srivilliputur .	26,382	18,512	20,296	20,308	21,786	22,714	20,471	19,198	19,475	21,432	20,974
30	Cannanore . .	26,354	36,544	36,825	51,468	43,528	44,057	35,906	37,737	49,410	44,436	44,092
31	Berhampore .	25,729	38,769	40,284	45,392	49,915	58,782	34,067	43,616	45,949	85,680	66,133
32	Karnul . .	25,376	58,728	60,609	63,872	66,565	80,381	64,652	52,984	60,542	67,043	65,252
33	Dindigul . .	25,182	58,690	55,367	58,918	56,993	80,789	44,045	47,606	62 216	52,125	94,773
34	Máyavaram .	24,276	49,576	51,086	52,127	52,708	59,303	47,682	47,327	55,348	57,278	59,341
35	Bezváda . .	24,224	63,093	82,863	82,942	1,07,365	41,098	62,404	39,539	93,186	2,26,407	91,524
36	Srirangam .	23,039	33,508	36,203	40,924	47,701	47,913	29,270	31,815	33,298	39,051	35,920
37	Gudiyattam .	21,915	25,914	26,490	24,037	28,178	26,067	36,654	28,127	31,355	31,564	24,122
38	Mannárgudi .	20,449	29,840	35,174	34,263	42,560	43,087	26,476	31,215	39,620	38,763	45,534

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 44 TO 52]

[No statistics relating to Native States are available for this Section]

(Compiled from annual reports on District and Local Boards supplied by Local Governments and Administrations)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. These Boards operate under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Eastern Bengal and Assam, Bengal, and Madras there are also Union Committees or *Panchayets*. There are in India 196 District Boards and 520 Local Boards subordinate to them. There are also 451 Union Committees, 390 in Madras, 52 in Bengal, and 9 in Eastern Bengal and Assam. The population of the tracts over which the Boards have jurisdiction was over 216 millions in 1910-11, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 16,446 in 1910-11, of whom 5,679, being 34 per cent, were elected. The others were either nominated or *ex-officio* members (8,393 of the former and 2,374 of the latter), and of these others the largest numbers, in proportion to the total number of members, are on the North-West Frontier Province and the Madras Boards, the latter being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 632 out of a total membership for District and Local Boards of 5,821. In the North-West Frontier Province there has been no elected member since 1903-04, when the elective system of appointing members was abolished in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

Central Provinces and Berar	71·6	per cen
United Provinces of Agra and Oudh	60·1	,,
Bombay	44·6	,,
Eastern Bengal and Assam	42·6	,,
Punjab	38·4	,,
Bengal	32·6	,,
Madras	10·8	,,

The average for all these provinces is 44 per cent.

The Boards are practically manned by Indians who constitute 92 per cent of the whole, numbering 15,281 as compared with only 1,165 Europeans and Eurasians. Twenty-three per cent of the total number of members of all Boards were Government officials.

Up to the year 1909-10 contributions payable from or to Imperial or Provincial Funds were shown in lump in the statements of Income and Expenditure, except in Bengal where contributions from provincial revenues were adjusted in 1909-10 under the appropriate heads to which the sums so paid were devoted. From 1910-11 they are shown by all provinces as receipts or charges under the head which is most appropriate to the nature of the contribution in accordance with the orders of the Government of India.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1910-11 amounted to R488 lakhs against R484 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was about R2,50,000. The 19 Local Boards in Assam (where there are no District Boards) had an average income of R80,000. The Union Committees of Bengal and Eastern Bengal and Assam had an average income of R477 each, and the Union *Panchayets* of Madras had an average income of R2,258.

LOCAL BOARDS—*continued*

The most important item of revenue is provincial rates, which represent a proportion varying from 42 per cent in Madras to 50 per cent in the Punjab of the total income of the Boards. The following table shews the percentage of each principal source of revenue in the chief provinces :—

	Provincial rates	Police	Education	Civil Works
Eastern Bengal and Assam . .	45·3	5·9	10·4	20·9
Bengal	48·5	4·2	7·6	19·6
United Provinces	46·4	6·0	19·2	18·3
Punjab	50·8	1·8	12·2	22·3
Bombay	45·2	1·8	25·4	18·6
Madras	42·1	..	3·4	22·5
GRAND TOTAL .	45·7	3·2	11·8	20·2

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt" was R468 lakhs as against R482 lakhs in the previous year. As in the previous year R243 lakhs were spent on the construction and maintenance of public works, such as roads and bridges. The other principal objects of expenditure were :—Education R111 lakhs : Medical R51 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to nearly R8 lakhs, was spent on sanitation, *i.e.*, on the improvement of water supplies and village-sites, conservancy, and similar purposes. In the year under review R47 thousands were spent on Famine relief, practically the whole being in Bengal. Attention may be directed to the fact that District Boards in Eastern Bengal and Assam, the Punjab, the Central Provinces, and Coorg, were relieved of considerable amounts by the imperialization of the district post charges with effect from the 1st April 1906. The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads :—

	Civil Works	Education	Medical	Administration
Bengal	58·5	15·7	5·6	2·8
Bombay	34	25·6	4·9	1·6
United Provinces	45·8	33·1	12·2	2·7
Punjab	38·1	25·07	12·02	3·4
Madras	48·1	8·8	13·4	3·0
Eastern Bengal and Assam .	51·3	25·9	7·2	2·7

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1901-02 to 1910-11

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Eastern Bengal and Assam	1901-02	19	133	232	6,62,595	2,42,913	2,45,182	11,50,690	2,24,298	98,250	6,48,356	1,26,011	10,96,915
	1902-03		133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903-04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904-05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905-06	(b)65	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906-07	(b)66	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
	1907-08	(b)66	397	570	22,71,031	15,32,878	12,86,453	50,90,362	13,66,579	3,27,224	25,32,704	8,67,906	59,94 413
	1908-09	(b)66	398	567	22,76,328	16,82,687	16,06,063	55,65,078	14,68,385	3,68,824	29,93,791	9,02,771	57,33,771
	1909-10	(b)66	415	553	22,88,849	13,75,684	13,52,752	50,17,285	13,74,964	4,01,013	28,92,688	8,13,964	54,82,629
	1910-11	(b)66	412	555	23,33,125	..	28,12,001	51,45,126	13,60,563	3,76,848	26,99,384	8,24,991	52,61,786
Bengal	1901-02	(a)148	711	1,402	42,19,181	5,51,846	32,94,010	80,65,037	13,31,926	4,41,939	46,85,791	18,52,082	83,11,738
	1902-03	(a)146	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903-04	(a)146	686	1,408	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904-05	(a)146	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905-06	(a)106	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906-07	(a)107	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
	1907-08	(a)107	505	1,032	34,06,194	6,86,113	38,46,555	79,38,862	11,70,390	4,06,096	45,69,276	7,83,359	79,29,121
	1908-09	(a)107	508	1,037	34,88,414	9,95,761	33,91,845	78,76,020	12,84,770	4,29,397	43,83,396	24,47,854	85,45,417
	1909-10	(a)107	513	1,028	36,09,792	..	38,83,929	74,93,721	11,90,503	4,17,846	41,56,410	15,15,534	72,80,293
	1910-11	(a)107	514	1,063	37,84,032	..	40,25,207	78,09,239	12,01,885	4,32,207	44,79,659	15,44,604	76,58,355
United Provinces of Agra and Oudh	1901-02	48	598	324	32,63,452	6,74,993	16,65,375	56,03,820	15,34,748	5,90,734	25,57,609	8,09,317	54,92 408
	1902-03		608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903-04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904-05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905-06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,205
	1906-07		628	328	35,69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
	1907-08		634	277	35,14,841	23,81,464	20,44,519	79,40,824	27,25,349	8,30,464	34,38,567	6,19,123	76,13,503
	1908-09		647	257	37,05,646	23,61,164	21,38,463	82,05,273	29,91,488	8,95,652	36,05,808	5,92,032	80,84,980
	1909-10		620	275	36,38,721	21,76,987	23,56,032	81,71,740	28,23,789	9,21,549	36,97,243	5,31,641	79,74,222
	1910-11		617	275	36,93,605	..	42,59,442	79,53,047	25,08,136	9,26,438	34,67,651	6,75,785	75,78,010
Ajmer Merwara	1901-02	1			20,156	..	12,608	32,764	7,108	7,409	16,128	7,528	38,173
	1902-03		16	25	18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903-04				20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904-05		22	25	22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905-06		16	25	9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906-07		16	25	24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
	1907-08		16	25	20,880	15,000	16,874	52,754	8,852	7,014	29,109	5,758	50,733
	1908-09		16	25	25,387	15,000	15,282	55,669	7,558	7,871	41,558	5,879	62,866
	1909-10		16	25	22,848	15,000	17,341	55,189	7,663	7,468	25,983	6,379	47,493
	1910-11		16	25	19,304	..	34,997	54,301	7,720	6,248	31,069	6,890	51,927

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in these provinces during 1905-06

(a) Exclusive of 56, 57, 58, 58, 48, 49, 50, 51, 52 and 52 Union Committees with 459, 465, 468, 474, 418, 418, 327, 436, 444 and 444 members in 1901-02, 1902-03, 1903-04, 1904-05, 1905-06, 1906-07, 1907-08, 1908-09, 1909-10 and 1910-11 respectively, whose income and expenditure are included in those of the District Boards

(b) Exclusive of 8, 10, 9, 9, 9 and 9 Union Committees in 1905-06 1906-07, 1907-08, 1908-09, 1909-10 and 1910-11 respectively, whose income and expenditure are included in those of the District Boards,

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1901-02 to 1910-11—continued

		Number of Boards	Number of Members: Elected	Number of Members: Ex-officio and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Punjab	1901-02	79	829	1,041	24,28,402	16,420	7,72,117	32,16,939	6,34,265	6,79,311	7,30,622	11,58,329	32,02,527
	1902-03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903-04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904-05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905-06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906-07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
	1907-08	49	606	905	25,04,269	10,15,724	12,70,048	47,90,041	11,41,599	5,90,171	22,84,901	8,77,017	48,93,688
	1908-09	45	570	847	25,53,281	13,01,030	11,26,973	49,81,284	12,22,131	6,31,682	21,44,714	15,46,054	55,44 581
	1909-10	46	543	881	27,82,426	13,81,099	12,45,244	54,08,769	12,20,193	5,79,767	21,62,618	15,87,913	55,50,491
	1910-11	46	552	884	27,14,323	.	26,26,360	53,40,683	12,62,064	6,05,212	19,18,099	12,48,645	50,34,020
North-West Frontier Province	1902-03	7	16	220	1,85,502	203	88,095	2,73 800	57,238	38,468	66,775	89,666	2,52,367
	1903-04			219	1,48,399	..	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1904-05		..	216	1,54,737	..	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1905-06		..	216	1,84,977	..	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1906-07		..	216	1,78,833	..	65,215	2,44,048	60,906	37,859	84,542	51,753	2,35,060
	1907-08	5	..	216	1,96,592	..	1,02,454	2,99,046	73,017	39,713	1,18,349	62,155	2,93,234
	1908-09		..	215	2,17,999	..	99,000	3,16,999	75,265	41,364	1,06,915	69,229	2,92,773
	1909-10		..	216	2,19,067	..	1,35,946	3,55,013	82,119	55,866	1,07,143	91,450	3,34,578
	1910-11		..	216	2,21,058	..	1,59,386	3,80,444	85,155	55,941	1,21,211	1,10,421	3,72,728
			..	218	2,05,442	..	2,38,202	4,43,644	90,141	62,916	1,18,171	1,15,511	3,86,739
Bombay	1901-02	230	1,599	1,970	27,04,924	9,69,609	7,64,310	44,38,843	15,10,385	3,01,626	18,26,238	4,31,229	40,69,478
	1902-03	232	1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903-04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904-05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905-06		1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906-07		1,611	1,999	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676
	1907-08		1,621	2,012	30,46,242	22,85,658	10,74,169	64,06,069	19,99,462	3,11,960	33,71,521	5,79,048	62,61,991
	1908-09		1,624	2,021	29,30,108	22,86,109	12,81,592	64,97,809	21 54,902	3,27,125	36,01,139	6,21,425	67,04,591
	1909-10	237	1,625	2,008	32,25,719	25,62,981	10,90,015	68,78,715	23,76,811	3,73,547	35,47,310	6,30,772	69,28,480
	1910-11	237	1,630	2,026	30,86,152	..	37,45,887	68,32,039	25,20,043	4,32,302	33,53,338	5,55,423	68,61,111
Central Provinces and Berar	1901-02	71	911	302	5,84,977	1,45,730	3,60,952	10,91,659	2,71,593	87,019	2,64,687	2,61,116	8,84,415
	1902-03	72	921	298	4,18,579	3,64,301	4,18,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903-04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904-05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905-06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,89,016	6,18,027	7,17,525	22,34,988
	1906-07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20,498
	1907-08	96	1,219	437	8,92,535	7,23,465	10,94,197	27,10,287	7,52,370	2,44,627	10,36,309	8,20,328	28,53,634
	1908-09	95	1,215	450	9,07,653	..	17,51,050	26,58,703	8,74,942	2,58,116	12,03,545	10,07,258	33,43,861
	1909 10	97	1,277	491	10,48,759	..	16,86,865	27,35,624	8,44,934	2,34,603	9,32,151	6,49,794	26,61,482
	1910-11	99	1,304	516	9,95,714	..	17,22,330	27,18,044	8,60,016	2,13,152	7,62,383	6,47,281	24,83,337

No. 1—*concluded*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1901-02 to 1910-11—concluded

		Number of Boards	Number of members: Elected	Number of members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Hyderabad Assigned Districts	1901-02	27	365	159	3,19,646	81,800	3,26,062	7,27,508	1,90,879	14,028	2,00,899	1,56,474	5,62,280
	1902-03		376	158	3,40,702	66,000	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1901-02	(a)482	310	4,978	59,05,816	3,22,213	46,22,176	1,08,50,205	10,42,694	15,20,443	42,34,071	43,20,493	1,11,17,701
	1902-03	(b)480	312	5,096	61,27,058	7,61,985	43,55,202	1,12,44,245	12,50,369	16,71,395	40,55,267	35,37,199	1,11,14,230
	1903-04	(c)480	307	5,060	63,40,369	8,94,339	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904-05	(d)481	299	5,042	61,62,246	7,54,031	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905-06	(e)486	342	5,180	69,32,199	26,49,623	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906-07	(f)487	322	5,222	68,16,818	27,53,457	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
	1907-08	(g)489	318	5,189	70,80,954	28,42,440	57,47,112	1,50,70,506	19,47,079	18,31,646	67,08,796	42,39,929	1,47,27,450
	1908-09	(h)491	330	5,240	62,31,593	..	88,94,618	1,51,26,211	23,15,977	21,04,537	70,20,526	44,10,016	1,58,51,056
	1909-10	(i)495	349	5,311	64,98,964	..	87,78,830	1,52,77,794	13,80,797	20,58,386	75,01,290	46,37,525	1,55,77,998
	1910-11	(j)496	632	5,189	66,47,170	..	91,36,038	1,57,83,208	13,51,803	20,61,502	74,03,044	45,61,992	1,53,78,341
Coorg	1902-03	1	2	14	31,937	..	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903-04				30,861	..	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904-05				29,906	..	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905-06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906-07				30,200	7,000	35,468	72,668	13,047	3,054	40,979	3,715	60,795
	1907-08				30,320	7,000	34,809	72,129	13,714	5,319	37,514	4,436	60,983
	1908-09				30,467	7,000	33,402	75,869	14,382	6,414	47,313	4,427	72,536
	1909-10				30,428	7,000	36,817	74,245	14,635	8,402	43,712	4,925	71,674
	1910-11	1	2	16	30,591	..	51,902	82,493	15,024	9,362	60,895	4,655	89,936
TOTAL	1901-02	1,104	5,490	10,667	2,03,21,280	30,25,727	1,21,85,176	3,55,32,183	68,18,599	37,82,691	1,52,65,672	92,25,515	3,50,92,477
	1902-03	1,087	5,396	10,634	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,178
	1903-04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,56,307	3,74,06,859
	1904-05	1,087	5,375	10,609	2,07,73,506	49,72,352	1,17,89,697	3,75,35,255	85,61,108	42,16,846	1,78,55,771	78,43,007	3,84,76,732
	1905-06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,93,133	4,22,16,617
	1906-07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782
	1907-08	1,093	5,318	10,676	2,29,85,265	1,14,89,742	1,65,13,736	5,09,88,743	1,12,00,659	45,95,885	2,41,15,612	98,66,133	4,97,78,289
	1908-09	1,091	5,310	10,674	2,23,67,944	86,48,751	2,03,80,234	5,13,96,929	1,24,16,654	50,83,484	2,51,48,933	1,16,29,166	5,42,78,237
	1909-10	1,103	5,360	10,814	2,33,67,564	75,18,751	2,06,07,211	5,14,93,526	1,13,19,444	50,58,522	2,50,80,616	1,04,88,868	5,19,47,450
	1910-11	1,106	5,679	10,767	2,35,09,458	..	2,86,52,366	5,21,61,824	1,11,77,395	51,26,187	2,42,94,198	1,01,85,782	5,07,83,562

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, of which "Provinces" those districts form an administrative division from that date

(a) Including 381 Union Panchayats with 842 *ex-officio* and 2,682 nominated members, of whom 1,123 are officials and 48 Europeans
(b) ,, 379 ,, 836 ,, 2,738 ,, 1,127 ,, 46 ,,
(c) ,, 379 ,, 814 ,, 2,723 ,, 1,092 ,, 43 ,,
(d) ,, 380 ,, 813 ,, 2,746 ,, 1,102 ,, 55 ,,
(e) ,, 381 ,, 802 ,, 2,787 ,, 1,091 ,, 48 ,,
(f) ,, 382 ,, 812 ,, 2,814 ,, 1,102 ,, 47 ,,
(g) ,, 384 ,, 814 ,, 2,822 ,, 1,087 ,, 47 ,,
(h) ,, 386 ,, 817 ,, 2,853 ,, 1,077 ,, 43 ,,
(i) ,, 389 ,, 831 ,, 2,908 ,, 1,092 ,, 48 ,,
(j) ,, 390 ,, 832 ,, 2,889 ,, 1,113 ,, 36 ,,

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1906-07 to 1910-11

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Post Office (including mail cart and district post)	Police (cattle-pound)	Education		
								School fees	Miscellaneous (including sale of books and contributions)	Total
Eastern Bengal and Assam	1906-07	18,68,008	..	22,21,179	4,233	..	2,69,826	15,654	62,820	78,474
	1907-08	22,40,941	25,422	22,71,031	5,088	..	2,75,644	33,950	48,587	82,537
	1908-09	22,37,365	26,923	22,76,328	4,572	..	2,93,257	37,195	43,459	80,654
	1909-10	20,44,962	28,999	22,88,849	5,191	..	2,99,028	39,400	32,141	71,541
	1910-11	15,77,759	30,487	23,33,125	5,265	..	3,03,524	40,607	4,92,022	5,32,629
Bengal	1906-07	33,33,159	..	32,43,952	34,692	..	3,32,923	25,409	33,585	58,994
	1907-08	28,22,764	..	34,06,194	33,925	..	3,43,487	25,901	21,808	47,709
	1908-09	28,51,245	..	34,88,414	36,645	..	3,30,309	26,917	30,983	57,900
	1909-10	21,86,270	376	36,09,792	32,196	..	3,35,491	30,424	5,32,543	(a)5,62,967
	1910-11	23,99,699	327	37,84,032	31,268	..	3,26,712	32,710	5,61,397	5,94,107
United Provinces of Agra and Oudh	1906-07	10,79,000	15,309	35,69,417	21,312	..	3,56,811	3,19,386	1 32,804	4,52,190
	1907-08	12,70,987	15,661	35,14,841	26,173	..	4,59,525	3,43,994	1,91,196	5,35,190
	1908-09	16,53,738	15,890	37,05,646	28,006	..	3,99,851	3,54,857	2,07,766	5,62,623
	1909-10	16,92,681	16,474	36,38,721	28,497	..	4,61,287	3,95,745	2,23,873	6,19,618
	1910-11	18,41,714	16,313	36,93,605	25,955	..	4,74,414	2,72,070	12,55,396	15,27,466
Ajmer-Merwara	1906-07	12,259	..	24,406	864	..	600	663	960	1,623
	1907-08	31,289	..	20,880	820	..	4,115	639	960	1,599
	1908-09	33,310	..	25,387	856	..	2,342	612	960	1,572
	1909-10	26,113	..	22,848	821	..	3,094	680	960	1,640
	1910-11	32,914	..	19,304	821	..	3,358	719	3,220	3,939
Punjab	1906-07	19,50,233	..	26,08,838	1,851	..	75,797	1,21,280	12,377	1,33,657
	1907-08	23,66,263	..	25,04,269	2,146	..	90,176	1,23,896	37,568	1,61,464
	1908-09	22,57,891	..	25,53,281	2,012	..	1,00,492	1,41,559	38,399	1,79,958
	1909-10	17,04,568	605	27,82,426	1,991	..	99,205	1,69,464	29,467	1,98,931
	1910-11	15,63,776	338	27,14,323	2,096	..	98,489	1,81,809	4,71,506	6,53,315
North-West Frontier Province	1906-07	63,175	40,515	1,96,592	..	433	874	4,488	1,770	6,258
	1907-08	69,417	42,697	2,17,999	..	..	919	4,816	1,738	6,554
	1908-09	98,380	..	2,19,067	..	..	880	5,187	20,735	25,922
	1909-10	1,18,815	..	2,21,058	..	..	2,405	5,545	21,202	26,747
	1910-11	1,32,980	..	2,05,442	..	..	3,120	6,066	21,594	27,660
Bombay	1906-07	20,97,019	..	31,51,508	14,905	..	1,12,281	1,38,976	20,502	1,59,478
	1907-08	30,51,799	1,03,872	30,46,242	15,711	..	1,33,623	1,40,578	28,595	1,69,173
	1908-09	31,92,768	1,53,456	29,30,108	15,694	..	1,10,251	1,47,188	33,342	1,80,530
	1909-10	29,29,969	1,73,780	32,25,719	15,987	..	1,06,486	1,62,305	15,482	1,77,787
	1910-11	28,68,971	3,24,856	30,86,152	15,847	..	1,23,637	1,61,887	15,75,829	17,37,716
Central Provinces and Berar	1906-07	14,55,633	..	9,39,100	3,861	..	2,84,189	36,294	22,624	58,918
	1907-08	16,29,816	..	8,92,535	3,862	..	3,57,870	11,161	22,404	33,565	
	1908-09	14,86,469	..	9,07,653	3,862	..	3,39,330	2,148	5,08,415	5,10,563
	1909-10	8,01,355	—	10,48,759	3,862	..	3,50,462	2,737	5,04,312	5,07,049
	1910-11	8,74,679	..	9,95,714	3,862	..	3,82,398	2,871	5,05,445	5,08,316
Madras	1906-07	27,31,305	1,39,646	68,16,818	1,08,805	..	..	2,67,160	32,600	2,99,760
	1907-08	35,96,240	1,43,763	70,80,954	1,35,918	..	..	2,97,090	33,101	3,30,191
	1908-09	26,86,660	8,13,154	62,31,593	1,66,353	..	..	2,87,981	11,81,079	14,69,060
	1909-10	19,61,815	8,58,326	64,98,964	2,00,447	..	..	2,91,924	2,38,305	(b)5,30,229
	1910-11	16,61,611	8,61,692	66,47,170	2,48,535	..	..	3,19,584	2,13,715	5,33,299
Coorg	1906-07	26,005	5,130	30,200	349	..	2,933	2,261	..	2,261
	1907-08	27,532	5,277	30,320	349	..	3,411	2,253	..	2,253
	1908-09	38,617	5,254	30,467	349	..	3,569	2,642	..	2,642
	1909-10	40,910	5,064	30,428	349	..	3,461	2,805	..	2,805
	1910-11	43,067	4,936	30,591	349	..	3,750	2,589	10,500	13,089
TOTAL	1906-07	1,46,15,796	2,00,600	2,28,02,010	1,90,872	433	14,35,634	9,31,571	3,20,042	12,51,613
	1907-08	1,71,07,048	3,11,270	2,29,85,265	2,23,992	..	16,68,770	9,84,278	3,85,957	13,70,235
	1908-09	1,65,36,443	10,14,677	2,23,67,944	2,58,349	—	15,80,281	10,06,286	20,65,138	30,71,424
	1909-10	1,35,07,458	10,83,624	2,33,67,564	2,89,341	—	16,60,919	11,01,029	15,98,285	26,99,314
	1910-11	1,29,97,170	12,38,949	2,35,09,458	3,33,998	..	17,19,402	10,20,912	51,10,624	61,31,536

(a) See note (b) at foot of page 49

(b) Grants to aided schools were paid direct from Provincial funds in 1909-10 instead of through Local Boards as before

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1906-07 to 1910-11—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Eastern Bengal and Assam	1906-07	29,826	2,071	31,897	3,175	..	59,565	16,402	3,88,584
	1907-08	26,050	4,187	30,237	2,114	..	28,768	18,466	4,30,518
	1908-09	31,306	1,228	32,534	4,849	..	35,618	15,173	4,31,556
	1909-10	29,222	1,565	30,787	4,564	..	28,635	20,996	4,43,349
	1910-11	15,367	2,443	17,810	6,707	..	4,34,094	16,312	10,73,804
Bengal	1906-07	48,044	2,036	50,080	20,397	..	1,32,232	5,790	17,38,000
	1907-08	85,752	6,371	92,123	20,381	..	1,48,538	5,609	15,55,948
	1908-09	57,658	8,254	65,912	18,302	..	1,05,874	7,371	11,98,685
	1909-10	1,13,013	7,435	(a)1,20,448	29,654	..	1,55,598	50,170	(a) 13,34,041
	1910-11	1,13,010	6,054	1,19,064	32,205	..	1,64,826	58,516	15,32,421
United Provinces of Agra and Oudh	1906-07	2,32,130	20,156	2,52,286	40,308	..	23,644	..	6,77,862
	1907-08	2,11,566	17,802	2,29,368	41,747	..	28,965	..	6,23,258
	1908-09	2,27,941	15,942	2,43,883	42,141	..	48,690	..	6,99,641
	1909-10	3,28,896	22,863	3,51,759	53,005	..	37,555	..	7,10,656
	1910-11	4,96,954	45,704	5,42,658	73,851	..	48,663	..	14,53,114
Ajmer-Merwara	1906-07	8,148	11	8,159	989	..	133	..	4,328
	1907-08	6,273	2	6,275	532	..	113	..	3,420
	1908-09	5,408	..	5,408	2,485	..	44	..	2,575
	1909-10	6,885	..	6,885	2,828	..	173	..	1,900
	1910-11	7,506	300	7,806	3,772	..	203	..	14,998
Punjab	1906-07	28,363	6,597	34,960	1,24,639	..	25,005	41,701	4,77,549
	1907-08	32,072	11,555	43,627	1,56,094	..	23,562	42,557	5,17,615
	1908-09	35,566	40,493	76,059	1,45,082	..	51,962	16,443	4,64,367
	1909-10	53,207	49,855	1,03,062	1,47,854	..	82,455	53,341	4,93,628
	1910-11	90,473	29,949	1,20,422	3,18,001	..	37,597	50,938	11,91,659
North-West Frontier Province	1906-07	2,409	132	2,541	5,965	..	8,741	14,536	14,011
	1907-08	1,749	232	1,981	5,845	..	7,888	13,122	19,291
	1908-09	14,501	464	14,965	5,659	..	5,153	10,351	72,555
	1909-10	17,026	658	17,684	5,518	..	2,914	12,793	74,733
	1910-11	7,128	389	7,517	5,184	..	5,760	12,741	1,44,936
Bombay	1906-07	6,144	8,593	14,737	32,979	..	11,854	..	5,46,782
	1907-08	7,940	7,885	15,825	33,997	..	37,467	..	4,95,900
	1908-09	6,187	6,244	12,431	35,296	..	98,070	..	5,94,606
	1909-10	5,101	4,921	10,022	31,279	..	33,364	..	4,85,303
	1910-11	99,674	6,202	1,05,876	60,179	175	1,58,474	..	12,73,251
Central Provinces and Berar	1906-07	1,691	558	2,249	16,123	..	2,09,307	..	72,152
	1907-08	845	1,756	2,601	23,593	..	2,17,800	..	83,139
	1908-09	6,935	3,139	10,074	18,431	..	2,05,577	..	2,63,124
	1909-10	9,224	1,827	11,051	21,245	..	2,10,411	..	2,71,893
	1910-11	9,284	1,347	10,631	21,053	..	1,87,412	..	2,68,600
Madras	1906-07	37,297	40,668	77,965	..	37	6,93,077	6,03,305	15,32,345
	1907-08	38,944	44,076	83,020	1,320	..	7,84,706	6,96,545	15,68,895
	1908-09	3,19,256	48,350	3,67,606	997	..	7,45,430	4,40,271	30,62,512
	1909-10	2,25,374	52,290	2,77,664	1,931	..	10,14,450	4,54,737	32,98,368
	1910-11	2,40,833	54,348	2,95,181	3,194	..	8,40,665	4,79,750	35,57,057
Coorg	1906-07	..	1,203	1,203	..	..	1,969	..	21,623
	1907-08	..	1,252	1,252	..	..	1,806	..	20,461
	1908-09	..	1 337	1 337	..	..	3,211	..	22,040
	1909-10	..	1,776	1,776	..	..	3,617	..	19,745
	1910-11	180	1,833	2,013	..	..	3,394	..	24,371
Total	1906-07	3,94,052	82,025	4,76,077	2,44,575	37	11,65,527	6,81,734	54,73,236
	1907-08	4,11,191	95,118	5,06,309	2,85,623	..	12,79,613	7,76,299	53,18,445
	1908-09	7,04,758	125,451	8,30,209	2,73,242	..	12,99,629	4,89,609	68.11,661
	1909-10	7,87,948	1,43,190	9,31,138	2,97,878	..	15,69,172	5.92,037	71,33,616
	1910-11	10,80,409	1,48,569	12,28,978	5,24,056	175	18,81,188	6,18,257	1,05,34,211

(a) See note (b) at foot of page 49

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1906-07 to 1910-11—concluded

Province		Contributions: From Provincial to Local	Contributions: From other Boards	Contributions: Total	Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
Eastern Bengal and Assam	1906-07	12,26,983	..	12,26,983	9,53,825	52,54,143	·07	·15
	1907-08	15,32,878	455	15,33,333	3,87,204	50,90,362	·07	·15
	1908-09	16,82,687	11,450	16,94,137	6,69,477	55,65,078	·07	·16
	1909-10	13,75,684	1,765	13,77,449	4,17,897	50,17,285	·07	·15
	1910-11	..	..	..	3,88,963	51,45,126	·07	·16
Bengal	1906-07	6,97,375	19	6,97,394	8,94,426	72,08,880	·07	·14
	1907-08	6,86,113	19	6,86,132	15,98,816	79,38,862	·07	·14
	1908-09	9,95,761	119	9,95,880	15,70,728	78,76,020	·08	·14
	1909-10	..	..	(*b*)	12,46,669	74,93,721	·07	·16
	1910-11	..	..	..	11,51,309	78,09,239	·08	·14
United Provinces of Agra and Oudh	1906-07	18,77,175	..	18,77,175	72,551	73,58,865	·07	·16
	1907-08	23,81,464	..	23,81,464	84,632	79,40,824	·07	·16
	1908-09	23,61,164	3,414	23,64,578	94,324	82,05,273	·08	·15
	1909-10	21,76,987	..	21,76,987	77,181	81,71,740	·07	·16
	1910-11	..	..	..	97,608	79,53,047	·07	·14
Ajmer-Merwara	1906-07	(*a*) 15,000	..	15,000	..	56,102	·07	·16
	1907-08	(*a*) 15,000	..	15,000	..	52,754	·05	·15
	1908-09	(*a*) 15,000	..	15,000	..	55,669	·07	·16
	1909-10	(*a*) 15,000	..	15,000	..	55,189	·06	·15
	1910-11	..	..	..	..	54,301	·05	·15
Punjab	1906-07	7,13,334	2,029	7,15,363	1,53,542	43,93,605	·14	·23
	1907-08	10,15,724	1,242	10,16,966	2,30,719	47,90,041	·14	·24
	1908-09	13,01,030	1,037	13,02,067	85,359	49,81,284	·14	·28
	1909-10	13,81,099	1,544	13,82,643	62,178	54,08,769	·15	·29
	1910-11	..	..	..	1,53,097	53,40,683	·15	·29
North-West Frontier Province	1906-07	..	192	192	8,388	2,99,046	·1	·16
	1907-08	..	192	192	420	3,16,909	·11	·17
	1908-09	..	192	192	264	3,55,013	·11	·19
	1909-10	..	192	192	16,399	3,80,444	·11	·19
	1910-11	..	..	..	31,294	4,43,674	·11	·22
Bombay	1906-07	22,92,358	15,122	23,07,480	6,619	63,58,623	·18	·36
	1907-08	22,85,658	31,679	23,17,337	36,907	64,06,069	·17	·37
	1908-09	22,86,109	7,265	22,93,374	73,978	64,97,809	·17	·38
	1909-10	25,62,981	7,377	25,70,358	48,624	68,78,715	·18	·39
	1910-11	..	..	..	39,183	68,32,039	·17	·38
Central Provinces and Berar	1906-07	7,27,106	1,944	7,29,050	2,78,643	25,94,681	·08	·22
	1907-08	7,23,465	5,303	7,28,768	3,65,939	27,10,287	·08	·22
	1908-09	..	..	..	3,99,341	26,58,703	·09	·22
	1909-10	..	..	..	3,10,520	27,35,624	·09	·35
	1910-11	..	..	..	3,39,742	27,18,044	·09	·18
Madras	1906-07	27,53,457	6,59,675	34,13,132	10,54,474	1,47,70,912	·19	·43
	1907-08	28,42,440	7,76,871	36,19,311	11,62,940	1,56,70,506	·2	·44
	1908-09	..	11,41,528	11,41,528	6,49,020	1,51,26,211	·19	·43
	1909-10	..	11,81,312	11,81,312	9,17,159	1,52,77,794	·21	·43
	1910-11	..	..	..	10,93,257	1,57,83,208	·22	·45
Coorg	1906-07	7,000	..	7,000	..	72,668	·2	·4
	1907-08	7,000	..	7,000	..	72,129	·2	·4
	1908-09	7,000	..	7,000	..	75,869	·2	·42
	1909-10	7,000	..	7,000	..	74,245	·2	·41
	1910-11	..	..	..	..	82,493	·2	46
TOTAL	1906-07	1,03,09,788	6,78,981	1,09,88,769	34,22,468	4,83,67,525	·1	·21
	1907-08	1,14,89,742	8,15,761	1,23,05,503	38,67,577	5,09,88,743	·1	·2
	1908-09	86,48,751	11,65,005	98,13,756	35,42,491	5,13,96,929	·1	·3
	1909-10	75,18,751	11,92,190	87,10,941	30,96,627	5,14,93,526	·1	·25
	1910-11	..	..	..	32,94,453	5,21,61,854	·1	·24

(*a*) From Imperial funds

(*b*) Contributions have been adjusted under the appropriate heads to which the sums so paid were devoted, and this accounts for the fluctuations under the heads Education, Medical, and Civil Works (pages 47 and 48)

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official year 1906-07 to 1910-11

Province		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	Education				
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total
Eastern Bengal and Assam	1906-07	..	1,32,840	10,971	1,41,806	77,820	4,65,735	19,201	12,11,212
	1907-08	..	1,41,855	11,825	1,40,062	4,79,644	5,60,730	31,094	13,66,579
	1908-09	7	1,40,696	13,920	1,47,960	5,28,369	6,18,530	32,412	14,68,385
	1909-10	..	1,41,551	13,115	47,631	5,55,038	6,13,545	34,190	13,74,964
	1910-11	..	1,42,427	19,255	27,990	5,99,689	6,45,822	39,471	13,60,563
Bengal	1906-07	..	2,22,906	25,253	82,267	2,71,468	6,98,776	37,726	11,44,153
	1907-08	..	2,13,336	30,673	82,525	3,33,949	6,59,394	38,412	11,70,390
	1908-09	..	2,02,807	26,799	89,749	3,43,821	6,72,928	40,746	12,84,770
	1909-10	..	2,13,535	27,589	88,236	3,01,987	7,02,307	40,406	11,90,503
	1910-11	..	2,15,044	23,831	83,811	2,87,613	7,36,038	41,845	12,01,885
United Provinces of Agra and Oudh	1906-07	..	1,50,786	1,31,749	2,65,812	17,12,597	3,37,484	32,304	23,67,826
	1907-08	..	1,78,575	1,37,603	2,47,333	19,90,046	4,34,473	41,318	27,25,349
	1908-09	..	1,94,752	1,45,069	2,49,684	22,41,001	4,37,500	51,611	29,91,488
	1909-10	..	2,04,776	1,41,163	2,54,899	21,97,772	3,02,366	57,785	28,23,789
	1910-11	..	2,04,237	1,42,712	2,60,542	19,03,562	2,84,745	55,371	25,08,136
Ajmer-Merwara	1906-07	1,400	1,406	..	..	6,668	..	652	8,121
	1907-08	..	1,317	1,517	..	6,701	..	628	8,852
	1908-09	..	1,341	1,098	..	6,500	..	702	7,558
	1909-10	..	1,236	1,131	..	6,424	..	856	7,663
	1910-11	..	1,460	1,138	81	6,577	..	795	7,720
Punjab	1906-07	..	1,44,086	26,043	26,203	7,53,642	1,02,466	50,927	9,60,025
	1907-08	..	1,57,967	30,665	29,830	9,03,810	1,23,472	54,298	11,41,599
	1908-09	..	1,62,936	32,563	33,598	9,85,587	1,14,183	54,606	12,22,131
	1909-10	..	1,62,202	32,666	32,771	9,80,465	1,14,318	56,398	12,20,193
	1910-11	..	1,72,523	63,532	34,418	10,14,227	1,07,376	55,540	12,62,064
North-West Frontier Province	1906-07	27	19,728	659	1,964	62,168	2,720	3,861	73,017
	1907-08	..	19,708	701	2,518	63,559	3,178	3,921	75,265
	1908-09	..	15,787	942	2,578	69,111	3,876	4,174	82,119
	1909-10	..	18,308	798	2,795	71,573	4,014	4,665	85,155
	1910-11	..	16,042	538	3,335	74,703	4,378	4,664	90,141
Bombay	1906-07	..	1,59,008	1,350	384	16,86,714	70,124	86,414	19,12,808
	1907-08	..	1,48,295	..	482	17,56,632	81,946	90,928	19,99,462
	1908-09	..	1,59,933	..	2,896	19,05,794	79,736	93,319	21,54,902
	1909-10	..	1,58,998	..	1,025	21,14,662	71,525	97,186	23,76,811
	1910-11	..	1,55,628	..	60	22,55,576	83,183	96,901	25,20,043
Central Provinces and Berar	1906-07	..	88,552	1,07,366	3,772	7,64,988	2,584	14,666	7,88,127
	1907-08	..	86,665	1,02,882	4,045	7,29,380	2,766	14,785	7,52,370
	1908-09	..	1,08,043	1,46,498	4,447	8,48,690	5,582	13,421	8,74,942
	1909-10	..	1,05,475	1,41,777	5,120	8,20,601	3,776	12,831	8,44,934
	1910-11	..	1,06,404	1,40,652	5,017	8,34,593	4,876	12,951	8,60,016
Madras	1906-07	..	3,29,377	..	1,08,788	9,30,218	7,16,419	..	17,65,911
	1907-08	..	3,39,533	..	1,10,393	10,16,938	8,10,420	..	19,47,079
	1908-09	..	4,73,294	..	1,14,167	13,26,536	8,63,001	..	23,15,977
	1909-10	..	4,81,684	..	670	13,21,234	27,388	..	13,80,797
	1910-11	..	4,61,567	..	..	13,10,178	10,840	..	13,51,803
Coorg	1906-07	..	1,334	1,401	..	12,404	483	160	13,047
	1907-08	..	1,494	1,395	..	12,825	769	120	13,714
	1908-09	..	1,367	1,391	..	13,553	574	255	14,382
	1909-10	..	1,736	1,460	..	14,091	477	67	14,635
	1910-11	..	1,656	1,557	..	14,544	468	12	50,024
Total	1906-07	1,427	12,50,023	3,04,792	6,30,996	62,78,687	23,96,791	2,45,911	1,02,44,243
	1907-08	..	12,88,745	3,17,201	6,17,188	72,93,484	26,77,148	2,75,504	1,12,00,659
	1908-09	7	14,60,956	3,68,280	6,45,079	82,68,962	27,95,910	2,91,246	1,24,16,654
	1909-10	..	14,89,501	3,59,699	4,33,147	83,83,847	18,39,716	3,04,384	1,13,19,444
	1910-11	..	14,76,988	3,93,215	4,15,254	83,01,262	18,77,726	3,07,550	1,11,77,315

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1906-07 to 1910-11—continued

Province		Medical			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary public gardens, etc.)	Famine relief	Civil Works—Public Works		
		Hospitals and dispensaries	Sanitation and vaccination	Total			Buildings	Communications	Water supply and water works
Eastern Bengal and Assam	1906-07	1,70,142	7,280	3,11,622	20,238	16,424	76,092	14,73,904	64,832
	1907-08	2,79,726	29,831	3,27,224	42,839	1,869	1,03,935	18,98,517	1,45,221
	1908-09	3,19,407	31,383	3,68,824	57,737	46,888	1,29,319	22,16,259	2,63,587
	1909-10	3,45,339	36,292	4,01,013	69,282	32,516	95,692	20,61,058	3,13,867
	1910-11	2,97,122	41,232	3,76,848	67,035	..	84,607	19,61,915	2,46,356
Bengal	1906-07	2,72,277	31,302	3,72,728	56,422	2,96,772	1,30,564	33,38,554	1,38,199
	1907-08	2,78,106	39,915	4,06,096	62,484	86,626	1,81,626	35,40,262	1,23,511
	1908-09	3,38,354	35,332	4,29,397	66,785	96,543	1,86,011	32,33,395	1,73,856
	1909-10	3,39,416	37,654	4,17,846	81,336	87,330	1,51,851	30,30,448	1,67,209
	1910-11	3,42,481	39,091	4,32,207	88,560	47,055	1,58,703	33,48,291	1,46,328
United Provinces of Agra and Oudh	1906-07	6,65,388	1,35,549	8,11,196	1,09,010	...	8,44,826	19,41,497	1,956
	1907-08	6,80,469	1,29,917	8,30,464	1,23,335	5,550	7,92,042	20,41,279	4,262
	1908-09	7,68,071	1,21,576	8,95,652	1,43,792	..	10,06,660	20,00,396	635
	1909-10	7,97,821	1,19,536	9,21,549	1,51,370	..	9,84,781	20,87,020	752
	1910-11	7,46,319	1,25,799	9,26,438	1,65,940	...	8,87,233	20,00,584	89
Ajmer-Merwara	1906-07	2,215	474	6,923	1,417	..	4,913	7,887	...
	1907-08	1,936	517	7,014	1,943	..	..	23,495	...
	1908-09	6,629	505	7,871	1,746	...	2,338	29,284	..
	1909-10	5,586	500	7,468	2,462	..	3,325	16,016	...
	1910-11	5,090	496	6,248	3,889	...	2,898	15,173	..
Punjab	1906-07	3,29,591	69,127	5,13,795	2,49,366	..	3,48,782	8,22,585	...
	1907-08	3,49,762	71,310	5,90,171	2,73,074	32,964	5,79,220	10,88,097	..
	1908-09	3,93,164	84,378	6,31,682	3,01,550	30,437	5,98,796	8,58,409	20,327
	1909-10	3,96,928	85,911	5,79,767	3,03,834	1,939	4,73,752	10,71,968	22,428
	1910-11	3,82,185	86,003	6,05,212	3,57,682	1	5,04,381	6,62,711	15,526
North-West Frontier Province	1906-07	29,525	9,843	39,713	22,177	...	22,310	68,062	1,426
	1907-08	30,703	10,114	41,364	24,032	...	31,410	45,364	...
	1908-09	39,004	11,376	55,866	32,346	...	46,473	31,067	2,763
	1909-10	36,797	13,306	55,941	34,496	...	53,250	36,544	2,908
	1910-11	43,010	13,019	62,916	32,841	...	37,905	43,438	7,714
Bombay	1906-07	1,52,495	1,28,385	2,94,404	1,07,951	...	2,87,864	17,05,542	3,07,619
	1907-08	1,56,541	1,40,712	3,11,960	1,26,362	..	3,58,753	21,88,823	3,75,134
	1908-09	1,56,340	1,49,825	3,27,125	1,23,661	3,595	4,05,900	22,85,802	4,15,866
	1909-10	1,79,832	1,64,203	3,73,547	1,23,981	..	3,75,063	22,74,419	4,22,403
	1910-11	1,69,586	1,61,108	4,32,302	1,24,977	...	3,86,057	20,90,258	3,51,758
Central Provinces and Berar	1906-07	1,20,793	52,169	1,93,898	57,983	..	97,618	3,75,388	29,366
	1907-08	1,25,250	73,282	2,44,627	60,199	..	2,93,096	3,86,691	85,590
	1908-09	1,41,264	90,369	2,58,116	69,727	...	4,03,731	4,62,975	93,150
	1909-10	98,678	1,20,204	2,34,603	33,414	..	3,13,280	3,42,874	65,771
	1910-11	95,150	1,04,720	2,13,152	38,931	..	2,80,549	2,47,920	39,960
Madras	1906-07	7,95,994	5,82,436	18,09,532	4,935	..	6,27,840	43,08,886	16,673
	1907-08	8,42,437	7,95,874	18,31,646	7,517	...	4,49,284	50,17,942	65,512
	1908-09	8,64,735	9,47,623	21,04,537	13,402	..	3,98,013	51,63,610	37,946
	1909-10	9,24,648	9,12,531	20,58,386	17,006	..	4,53,558	54,45,676	46,484
	1910-11	10,06,378	8,54,407	20,61,502	21,592	...	4,81,720	53,54,524	25,150
Coorg	1906-07	2,322	..	3,054	..	..	1,062	30,045	..
	1907-08	4,070	..	5,319	..	..	2,123	23,574	137
	1908-09	4,593	..	6,414	..	...	2,150	29,694	245
	1909-10	7,005	557	8,402	..	..	2,220	27,112	160
	1910-11	6,561	1,104	9,362	...	..	4,444	37,933	1,756
Total	1906-07	25,40,742	10,16,565	43,56,865	6,29,499	3,13,196	24,41,871	1,40,72,350	5,60,071
	1907-08	27,49,000	12,91,472	45,95,885	7,21,785	1,27,009	27,91,489	1,62,54,044	7,99,367
	1908-09	30,29,033	14,72,367	50,83,484	8,10,746	1,77,463	31,79,391	1,63,10,891	10,08,375
	1909-10	31,32,050	14,90,694	50,58,522	8,17,181	121,785	29,06,772	1,63,93,135	10,41,982
	1910-11	30,93,882	14,26,979	51,26,187	9,01,447	47,056	28,29,497	1,57,62,727	8,34,637

No. 3—*concluded*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1906-07 to 1910-11—concluded

Province		Civil Works—Public Works—*contd.*				Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
		Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Eastern Bengal and Assam	1906-07	7,907	947	10,16,536	26,40,218	2,818	3,58,550	6,011	48,02,505
	1907-08	18,191	22,390	3,44,450	25,32,704	16,309	5,68,604	6,436	50,94,413
	1908-09	17,894	18,347	3,48,385	29,93,791	25,504	5,21,148	6,885	57,33,771
	1909-10	13,421	13,511	3,95,139	28,92,688	7,494	4,47,068	4,840	54,82,629
	1910-11	8,566	15,121	3,82,819	26,99,384	..	4,71,382	..	52,61,786
Bengal	1906-07	1,593	1,03,675	6,64,912	43,77,497	42,027	9,09,935	4,486	75,43,686
	1907-08	3,786	13,015	7,07,076	45,69,276	19,578	8,73,181	5,189	79,29,121
	1908-09	2,740	3,890	7,83,504	43,83,396	35,456	15,09,409	12,408	85,45,417
	1909-10	5,205	17,882	7,83,815	41,56,410	10,399	6,94,008	11,686	72,80,293
	1910-11	32,483	18,666	7,75,188	44,79,659	..	8,51,700	..	76,58,355
United Provinces of Agra and Oudh	1906-07	3,601	4,615	6,81,747	34,78,250	6,787	72,798	..	71,56,711
	1907-08	3,136	2,457	5,93,195	(a)34,38,567	15,851	1,28,390	..	76,13,503
	1908-09	2,744	12,243	5,83,130	36,05,808	..	76,708	..	80,84,980
	1909-10	2,906	42,519	5,79,265	36,97,243	..	81,125	..	79,74,222
	1910-11	2,690	14,809	5,62,246	34,67,651	..	1,06,007	..	75,78,010
Ajmer-Merwara	1906-07	..	..	3,914	16,714	860	..	..	37,125
	1907-08	..	..	5,614	29,109	360	..	..	50,733
	1908-09	..	..	9,936	41,558	420	..	..	62,866
	1909-10	..	..	6,642	25,983	800	..	..	47,493
	1910-11	..	..	11,998	31,069	..	..	..	51,927
Punjab	1906-07	..	1,31,696	3,25,478	16,28,541	2,38,576	87,208	2,897	39,77,575
	1907-08	..	1,30,749	4,86,835	22,84,901	1,47,738	1,18,317	2,637	48,93,688
	1908-09	3,290	1,30,494	5,33,398	21,44,714	6,68,993	1,91,212	2,365	55,44,581
	1909-10	4,873	91,992	4,97,605	21,62,618	7,41,303	1,52,653	2,203	55,50,491
	1910-11	5,252	85,145	6,45,084	19,18,099	..	98,364	..	50,34,020
North West Frontier Province	1906-07	...	3,684	22,867	1,18,349	192	6,739	..	2,93,234
	1907-08	..	6,628	23,513	1,06,915	192	6,744	..	2,92,773
	1908-09	..	1,867	24,973	1,07,143	25,583	1,538	..	3,34,578
	1909-10	..	1,015	27,494	1,21,211	29,224	1,018	..	3,72,728
	1910-11	3,841	1,326	23,947	1,18,171	...	21,537	..	3,86,739
Bombay	1906-07	160	10,979	3,62,751	26,74,915	1,41,994	39,457	7,135	54,03,676
	1907-08	292	23,437	4,25,082	33,71,521	1,65,9 6	37,665	5,762	62,61,991
	1908-09	192	41,833	4,51,446	36,01,039	1,54,863	75,180	5,589	67,04,591
	1909-10	446	31,068	4,43,911	35,47,310	2,00,852	50,375	5,395	69,28,440
	1910-11	1,144	24,840	4,99,281	33,53,338	..	1,01,269	..	68,61,111
Central Provinces and Berar	1906-07	...	93,600	1,17,932	7,13,904	1,80,073	2,64,274	..	24,20,498
	1907-08	12,093	1,14,479	1,44,360	10,36,309	1,96,772	3,52,094	..	28,53,634
	1908-09	6,646	59,945	1,77,098	12,03,545	..	3,31,237	..	33,43,861
	1909-10	4,035	55,221	1,50,970	9,32,151	..	3,02,450	..	26,61,482
	1910-11	7,051	37,270	1,50,158	7,62,888	..	2,95,338	..	24,83,337
Madras	1906-07	19,385	2,41,065	9,02,888	61,16,657	9,99,911	18,37,493	4,346	1,39,05,977
	1907-08	5,830	2,59,505	9,10,723	67,08,796	10,76,537	17,72,803	3,600	1,47,27,450
	1908-09	3,288	3,85,152	10,32,517	70,20,526	10,53,817	18,26,455	2,657	1,58,51,056
	1909-10	95	4,53,725	11,01,752	75,01,290	10,90,068	20,06,651	1,990	1,55,77,998
	1910-11	879	4,15,497	11,25,274	74,03,044	..	20,16,650	..	1,53,78,341
Coorg	1906-07	...	847	9,025	40,979	500	..	..	60,795
	1907-08	..	1,150	10,530	37,514	500	..	..	60,983
	1908-09	..	2,256	12,968	47,313	500	..	..	72,536
	1909-10	..	1,109	13,111	43,712	500	...	...	71,674
	1910-11	..	535	16,227	60,895	..	...	...	89,936
TOTAL	1906-07	32,640	5,91,108	41,08,050	2,18,06,024	16,13,738	35,76,454	24,875	4,56,01,782
	1907-08	43,328	5,73,810	36,51,378	2,41,15,612	16,39,753	38,57,798	23,624	4,97,78,289
	1908-09	36,794	6,56,027	39,57,355	2,51,48,833	19,65,136	45,32,887	29,904	5,42,78,237
	1909-10	30,981	7,08,042	39,99,704	2,50,80,616	20,80,640	37,35,348	26,114	5,19,47,450
	1910-11	61,906	6,13,209	41,92,222	2,42,94,198	..	39,62,247	..	5,07,83,562

(a) Includes R2,196 added by Accountant-General

PORT TRUSTS

[TABLES 1 TO 3, PAGES 54 TO 56]

(Compiled from the Annual Administration Reports of the Commissioners of the Ports of Calcutta, Bombay, Madras, Karáchi, Rangoon, and Chittagong)

The administration of the affairs of the larger ports is vested by law in bodies specially constituted for the purpose. They have wide powers, but their proceedings are subject in a greater degree than those of municipal bodies to the control of Government. Except in Calcutta, the elected members are fewer in number than the nominated members. At all the ports the Europeans on the board largely out-number others; there are no Indian Commissioners for Rangoon.

The income and expenditure of the six ports managed by Trusts (Aden is excluded from the tables) amounted last year to R593·07 lakhs, against R543·15 lakhs in 1909-10, of which 70 per cent stands against Calcutta and Bombay, this proportion corresponding fairly to the proportion of the maritime trade which centres in those two ports. Both income and expenditure have increased in the case of Calcutta in the ten years ending 1910-11 (excepting a small set-back in income in the year 1909-10) at a far more rapid rate than in the case of other ports, the increase being due partly to expansion of trade and partly to the additional expenditure entailed by the construction of the docks and the imposition of additional charges to meet that expenditure.

The capital debt of the Trusts at the end of 1910-11 was about R2,396·7 lakhs, against R2,207·6 lakhs in 1909-10, of which nearly 78 per cent represented the debt of Calcutta and Bombay.

PORT TRUSTS

No. 1

STATEMENT of the CONSTITUTION, INCOME, EXPENDITURE, and DEBT of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARACHI, RANGOON, and CHITTAGONG, in each year from 1901-02 to 1910-11

		Number of members	Classification of Members						Income	Expenditure	Capital debt
			Nominated	Elected	Official	Non-official	Europeans	Indians			
Calcutta	1901-02	15	7	8	5	10	12	3	78,00,318	73,95,122	4,72,42,172
	1902-03	15	7	8	6	9	12	3	77,34,261	72,70,468	4,70,11,162
	1903-04	15	7	8	6	9	12	3	79,65,376	76,75,562	5,00,67,482
	1904-05	15	7	8	6	9	12	3	88,86,726	82,32,754	4,98,10,320
	1905-06	15	7	8	7	8	13	2	89,55,395	86,64,987	5,30,41,456
	1906-07	16	7	9	5	11	14	2	1,00,08,737	98,90,809	6,33,54,757
	1907-08	16	7	9	6	10	14	2	1,09,57,142	1,07,84,105	7,06,50,465
	1908-09	16	7	9	6	10	14	2	1,20,16,630	1,19,78,134	6,77,01,988
	1909-10	18	9	9	6	12	16	2	1,18,36,518	1,19,97,364	8,34,90,302
	1910-11	18	7	11	7	11	16	2	1,28,26,171	1,28,23,770	8,43,36,876
Bombay	1901-02	13	8	5	5	8	10	3	57,14,324	54,15,810	5,45,75,545
	1902-03								60,14,846	55,96,890	5,59,14,159
	1903-04								64,94,129	57,51,007	5,75,02,907
	1904-05								66,57,630	59,12,047	6,11,51,013
	1905-06								70,79,902	61,61,964	6,46,45,058
	1906-07								74,22,539	63,80,669	6,67,30,637
	1907-08								71,32,440	66,52,282	7,11,16,172
	1908-09								71,08,952	70,28,211	7,85,82,487
	1909-10	14	9	5	4	10	11	3	76,02,187	72,02,139	9,00,76,789
	1910-11	16	10	6	6	10	11	5	83,81,060	72,56,164	10,31,73,904
Madras	1901-02	11	6	5	3	8	8	3	8,40,004	6,09,520	44,56,053
	1902-03	12	6	6	3	9	9	3	7,59,895	10,01,132	41,56,053
	1903-04	12	7	5	4	8	9	3	8,53,293	8,55,950	41,46,053
	1904-05	12	7	5	4	8	9	3	10,67,482	11,73,903	40,50,001
	1905-06	12	7	5	4	8	9	3	8,72,822	8,42,173	40,25,778
	1906-07	12	7	5	5	7	9	3	9,68,391	9,42,987	42,35,383
	1907-08	12	7	5	5	7	9	3	10,52,018	15,37,903	53,40,776
	1908-09	12	7	5	4	8	9	3	13,49,756	13,74,731	65,74,351
	1909-10	12	7	5	4	8	9	3	13,53,221	14,38,319	78,26,035
	1910-11	12	7	5	4	8	9	3	17,58,710	17,50,585	83,75,751
Karachi	1901-02	9	5	4	4	5	7	2	15,66,715	13,05,735	53,77,564
	1902-03	11	6	5	4	7	9	2	16,20,116	14,30,743	53,06,741
	1903-04	11	6	5	4	7	9	2	20,32,586	15,25,486	56,83,150
	1904-05	11	6	5	4	7	9	2	29,53,437	19,14,739	66,06,665
	1905-06	11	6	5	4	7	9	2	24,43,070	20,76,088	76,27,154
	1906-07	11	6	5	4	7	9	2	29,19,793	24,71,524	81,44,447
	1907-08	11	6	5	4	7	9	2	32,04,985	29,72,095	94,58,465
	1908-09	11	6	5	4	7	9	2	26,24,156	31,97,407	1,12,94,025
	1909-10	11	6	5	4	7	9	2	33,61,540	29,19,185	1,47,75,970
	1910-11	11	6	5	4	7	9	2	37,68,196	32,63,746	1,86,69,127
Rangoon	1901-02	11	11	..	5	6	11	..	15,07,263	14,25,519	2,94,041
	1902-03	12	12	..	6	6	12	..	15,49,780	14,36,399	2,44,041
	1903-04	10	10	..	6	4	10	..	16,99,591	14,96,363	11,94,041
	1904-05	10	10	..	6	4	10	..	22,00,781	15,84,759	31,44,041
	1905-06	10	7	3	6	4	10	..	19,13,146	22,90,202	58,24,041
	1906-07	12	8	4	7	5	12	..	20,32,828	20,04,966	1,08,74,041
	1907-08	13	8	5	5	8	13	..	23,87,062	22,91,447	1,32,56,041
	1908-09	13	8	5	5	8	13	..	28,86,166	29,29,033	2,07,12,000
	1909-10	13	8	5	5	8	13	..	29,31,263	33,45,343	2,39,12,000
	1910-11	13	8	5	5	8	13	..	34,66,482	34,57,623	2,45,12,000
Chittagong	1901-02	9	9	..	2	7	6	3	1,27,715	1,26,657	1,44,933
	1902-03	9	9	..	3	6	7	2	84,330	96,881	1,35,305
	1903-04	9	9	..	3	6	7	2	1,33,552	80,854	24,597
	1904-05	9	9	..	3	6	7	2	1,28,951	78,975	23,168
	1905-06	9	6	3	5	4	8	1	1,26,976	1,52,174	..
	1906-07	9	6	3	4	5	9	..	1,89,543	1,30,327	..
	1907-08	9	6	3	4	5	9	..	2,21,147	3,15,929	2,93,000
	1908-09	9	6	3	4	5	8	1	1,91,160	1,72,615	5,11,072
	1909-10	9	6	3	4	5	8	1	1,31,071	1,97,388	6,77,851
	1910-11	9	6	3	5	4	8	1	4,11,872	1,42,398	6,06,632
Total	1901-02	68	46	22	24	44	54	14	1,75,56,339	1,62,78,363	11,20,90,308
	1902-03	72	48	24	27	45	59	13	1,77,63,228	1,68,32,513	11,27,67,461
	1903-04	70	47	23	28	42	57	13	1,91,78,527	1,73,85,222	11,86,28,230
	1904-05	70	47	23	28	42	57	13	2,18,95,007	1,88,97,177	12,47,85,208
	1905-06	70	41	29	31	39	59	11	2,13,91,311	2,01,87,588	13,51,63,487
	1906-07	73	42	31	30	43	63	10	2,35,41,891	2,18,21,282	15,33,39,265
	1907-08	74	42	32	29	45	64	10	2,49,54,794	2,45,53,761	17,01,14,919
	1908-09	74	42	32	28	46	63	11	2,61,76,820	2,66,80,131	18,53,75,923
	1909-10	77	45	32	27	50	66	11	2,72,15,800	2,70,99,738	22,07,58,947
	1910-11	79	44	35	31	48	66	13	3,06,12,491	2,86,94,196	23,96,74,290

No. 2

INCOME (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1901-02 to 1910-11

Heads of Revenue	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11
Calcutta										
Fees and charges at wharves and jetties	23,06,149	20,83,054	19,01,984	19,35,279	20,26,455	21,47,587	23,37,656	21,81,231	22,33,223	22,61,796
Receipts from docks	24,14,147	21,04,541	23,15,937	25,66,565	24,48,554	27,18,960	30,19,337	32,61,456	30,44,784	32,56,061
Port dues	5,45,246	6,26,994	6,06,238	6,45,935	6,58,180	7,00,824	6,95,329	6,99,246	7,04,402	7,40,255
Rents	2,68,013	5,90,383	6,59,243	7,76,026	7,45,498	9,29,037	11,13,462	12,97,398	15,19,560	16,97,041
Other sources (including special toll)	22,66,763	23,29,289	24,81,974	29,62,921	30,76,708	35,12,329	37,91,358	45,77,299	43,34,549	48,71,018
Total	78,00,318	77,34,261	79,65,376	88,86,726	89,55,395	1,00,08,737	1,09,57,142	1,20,16,630	1,18,36,518	1,28,26,171
Bombay										
Dock and wharfage fees and dues	28,72,853	30,66,764	33,87,332	33,85,730	36,35,473	36,58,176	31,40,647	29,62,058	33,79,339	37,83,698
Port dues	1,60,403	1,61,702	1,73,523	1,85,010	1,98,446	2,03,187	1,67,509	1,60,977	1,79,901	1,85,717
Rents	13,27,354	13,65,647	14,39,492	14,65,998	14,89,981	16,34,579	18,27,438	18,06,060	17,75,877	19,34,688
Pilotage	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726	4,53,835
Other sources	11,57,106	12,18,091	12,76,209	13,95,677	15,18,279	16,82,897	17,71,069	17,57,869	18,33,344	20,23,122
Total	57,14,324	60,14,846	64,94,129	66,57,630	70,79,902	74,22,539	71,32,440	71,08,952	76,02,187	83,81,060
Madras										
Harbour receipts	7,73,964	6,74,962	6,74,769	7,12,535	7,87,647	8,63,836	9,68,862	10,35,400	9,77,098	9,73,663
Contributions from port funds	30,000	20,000	20,000	2,10,000	..	20,000	..	70,000	40,000	43,200
Other sources	36,040	64,933	1,58,524	1,44,947	85,175	84,555	83,156	2,44,856	3,36,123	7,41,847
Total	8,40,004	7,59,895	8,53,293	10,67,482	8,72,822	9,68,391	10,52,018	13,49,756	13,53,221	17,58,710
Karáchi										
Tolls and charges	10,37,401	10,28,694	13,25,789	20,36,711	16,20,592	19,72,663	20,93,969	16,49,439	22,67,221	22,05,664
Port dues	1,12,183	1,12,275	1,42,235	2,09,538	1,77,086	1,89,587	2,12,225	1,77,027	2,18,004	2,20,069
Rents	61,202	64,273	68,768	77,262	81,136	97,087	1,12,626	1,20,981	1,49,164	2,56,479
Pilotage	1,20,404	1,20,041	1,58,193	2,07,746	1,73,512	1,90,907	2,16,361	1,57,425	1,85,996	1,83,176
Other sources	2,35,525	2,94,833	3,37,601	4,22,180	3,90,744	4,69,549	5,69,804	5,19,264	5,41,155	9,02,808
Total	15,66,715	16,20,116	20,32,586	29,53,437	24,43,070	29,19,793	32,04,985	26,24,156	33,61,540	37,68,196
Rangoon										
Landing, shipping, and wharfage fees	7,09,408	7,16,820	8,44,971	11,65,907	10,06,675	10,67,096	11,96,495	13,40,235	13,17,458	14,64,298
Port dues	1,88,419	2,30,015	2,41,363	2,67,847	2,72,040	2,78,466	2,90,329	2,63,423	2,83,108	2,91,862
Rents	1,54,209	1,38,437	1,44,541	1,67,855	2,06,811	2,31,212	2,91,867	3,70,396	4,16,873	5,26,588
Other sources	4,55,227	4,64,508	4,68,716	5,99,172	4,27,620	4,56,054	6,08,371	9,12,112	9,13,824	11,83,734
Total	15,07,263	15,49,780	16,99,591	22,00,781	19,13,146	20,32,828	23,87,062	28,86,166	29,31,263	34,66,482
Chittagong										
Port dues	41,955	37,239	48,848	49,233	48,746	65,613	65,244	63,295	54,793	42,987
Rents	1,355	1,463	1,470	711	1,921	1,834	1,192	1,561	1,198	1,631
Other sources	84,405	45,628	83,234	79,007	76,309	1,22,096	1,54,711	1,26,364	75,080	3,67,254*
Total	1,27,715	84,330	1,33,552	1,28,951	1,26,976	1,89,543	2,21,147	1,91,160	1,31,071	4,11,872*

* Includes R2,76,944 being special receipts on account of the sale proceeds of 150 railway wagons, and of S. L. Surma and two steel barges

No. 3

EXPENDITURE (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1901-02 to 1910-11

Heads of Expenditure	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11
Calcutta										
Administration and establishment	17,40,211	17,32,884	18,55,870	19,40,056	20,56,396	22,48,556	24,74,588	25,88,365	26,61,646	28,23,305
Works and repairs	4,37,600	7,87,725	7,56,777	8,46,070	9,40,189	11,97,218	10,66,914	12,36,721	8,28,015	7,62,071
Interest and sinking fund on loans	24,97,313	24,29,922	25,27,733	26,25,544	27,88,518	32,47,914	36,52,310	42,31,082	45,46,964	50,73,734
Other charges	27,20,538	23,19,937	25,35,182	28,21,084	28,79,884	31,97,121	35,90,293	39,21,966	39,60,739	41,64,660
Total	73,95,122	72,70,468	76,75,562	82,32,754	86,64,987	98,90,809	1,07,84,105	1,19,78,134	1,19,97,364	1,28,23,770
Bombay										
Administration and establishment	8,84,448	8,91,126	9,93,405	10,00,801	10,25,935	10,60,545	11,92,944	12,19,386	13,75,283	13,94,313
Works, stores, and repairs	7,88,546	8,00,891	6,65,983	7,15,579	7,98,025	8,03,306	11,16,555	10,93,804	12,34,635	13,66,724
Interest and sinking fund on loans	24,80,155	25,55,169	26,15,198	27,35,742	27,92,109	28,31,331	29,02,778	29,31,190	29,52,090	30,18,260
Pilotage	1,96,608	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726	2,65,463
Other charges	10,66,053	11,47,062	12,58,848	12,34,710	13,08,172	14,41,787	12,14,228	13,61,843	12,06,405	12,11,404
Total	54,15,810	55,96,890	57,51,007	59,12,047	61,61,964	63,80,669	66,52,282	70,28,211	72,02,139	72,56,164
Madras										
Administration and establishment	67,125	63,643	83,815	89,739	1,01,315	86,065	94,488	98,456	1,03,355	1,16,949
Works and repairs	85,703	1,87,261	43,271	90,893	1,49,082	80,883	1,99,106	1,45,769	2,25,824*	2,07,164
Porterage	1,25,808	1,51,488	1,47,177	1,48,713	1,66,560	1,61,217	1,93,994	2,12,485	1,50,149*	1,25,297
Interest and sinking fund on loans	3,05,035	5,73,175	1,77,738	2,61,918	2,72,936	2,05,250	2,36,116	2,80,648	3,25,772	3,66,589
Other charges	25,849	25,565	4,03,949	5,82,640	1,52,280	4,09,572	8,14,199	6,37,373	6,33,219*	9,35,486
Total	6,09,520	10,01,132	8,55,950	11,73,903	8,42,173	9,42,987	15,37,903	13,74,731	14,38,319	17,50,585
Karáchi										
Administration and establishment	2,66,532	1,78,642	1,85,900	1,87,142	1,93,756	1,94,068	2,11,526	2,34,489	2,44,708	2,76,702
Works, stores, and repairs	1,72,614	3,40,219	2,72,156	4,50,158	3,65,246	7,07,284	7,85,780	9,57,501	4,19,608	2,66,876
Interest and sinking fund on loans	3,92,173	3,96,279	3,71,770	3,90,014	4,60,355	5,29,103	5,79,853	6,96,723	7,89,364	9,77,092
Pilotage	76,710	77,796	78,070	81,803	90,869	1,02,161	1,12,069	1,36,624	1,37,898	1,32,921
Other charges	3,97,706	4,37,807	6,17,590	8,05,622	9,65,862	9,38,908	12,82,867	11,72,070	13,27,607	16,10,155
Total	13,05,735	14,30,743	15,25,486	19,14,739	20,76,088	24,71,524	29,72,095	31,97,407	29,19,185	32,63,746
Rangoon										
Administration and establishment	4,15,556	6,73,201	3,97,608	4,10,308	3,79,676	3,74,459	5,53,800	5,93,362	6,84,015	8,14,818
Works and repairs	3,85,759	4,64,076	5,14,483	5,55,951	6,89,288	6,31,154	3,65,060	3,08,301	4,83,762	3,98,541
Interest and sinking fund on loans	67,202	64,702	62,202	1,24,575	2,52,783	4,30,649	6,98,319	9,21,507	12,78,688	13,90,578
Other charges	5,57,002	5,34,420	5,22,070	4,93,925	9,68,455	5,68,704	6,74,262	11,05,863	8,98,878	8,53,686
Total	14,25,519	14,36,399	14,96,363	15,84,759	22,90,202	20,04,966	22,91,447	29,29,033	33,45,343	34,57,623
Chittagong										
Administration and establishment	28,168	29,956	30,979	33,843	45,753	51,934	59,756	61,381	63,718	66,802
Works and repairs	9,136	20,683	14,689	29,120	58,107	68,695	2,19,688	83,697	74,155	9,090
Interest and sinking fund on loans	35,107	23,815	26,966	2,520	..	..	..	..	21,180	25,701
Other charges	54,246	22,427	8,220	13,492	48,314	9,698	36,485	27,537	38,335	40,715
Total	1,26,657	96,881	80,854	78,975	1,52,174	1,30,327	3,15,929	1,72,615	1,97,388	1,42,308

* Variations are due to the fact that with effect from 1909-10 the head "Works and repairs" includes (1) expenditure for "water for ships" which was formerly included under the head "other charges," and (2) expenditure for "Locomotive working" and "Power cranes" formerly included under the head "Porterage."

[SIXTH ISSUE]

STATISTICS OF BRITISH INDIA

(WITH STATISTICS, WHERE AVAILABLE, RELATING TO CERTAIN NATIVE STATES)

For 1911-12 and preceding years

PART VIII

LOCAL FUNDS

INCLUDING STATISTICS RELATING TO

Municipalities, Local Boards, and Port Trusts

LIBRARY OF THE BOMBAY BRANCH OF THE STATISTICAL SOCIETY.

COMPILED IN THE OFFICE OF THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE, INDIA

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1913

Price One Rupee or One Shilling and Sixpence

NOTICE

In the sections relating to "Municipalities" and "Local Boards" the figures for 1911-12 refer to the newly constituted provinces of Assam, Bengal, and Bihar and Orissa although the reconstitution was made with effect from 1st April 1912.

STATISTICS OF BRITISH INDIA

PART VIII.—LOCAL FUNDS

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	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1910-11	1911-12
MUNICIPALITIES—								
Number of Municipalities.	794	749	764	750	764	749	715	714
Population within Municipal limits.	13,792,253	14,000,503	15,295,331	15,693,692	16,510,021	16,670,774	16,961,983	17,129,575
Members of committee. No.	10,260	10,024	10,208	10,391	10,222	10,626	9,727	9,642
Income . . . . R	2,19,12,525	2,46,58,605	3,09,82,624	3,83,83,190	4,39,23,665	5,40,91,353	6,83,00,025	7,45,59,565
Extraordinary and Debt . „	..	1,04,93,144	2,72,52,355	1,27,36,464	2,84,49,241	3,99,35,588	5,74,58,276	5,43,05,954
Total receipts . . „	2,19,12,525	3,51,51,749	5,82,34,979	5,11,19,654	7,23,72,906	9,40,26,941	12,57,58,301	12,88,65,519
Expenditure . . . „	2,07,60,267	2,47,86,756	3,60,59,891	4,22,74,209	4,57,85,550	5,71,75,865	7,08,55,866	7,20,66,377
Extraordinary and Debt . „	..	1,01,63,855	1,88,08,452	86,90,466	2,61,58,662	3,66,43,728	5,35,74,463	5,33,07,790
Total disbursements . „	2,07,60,267	3,49,50,611	5,48,68,343	5,09,64,675	7,19,44,212	9,38,19,593	12,44,30,329	12,53,74,167
LOCAL BOARDS—								
Number of Boards . . .	..	..	996	1,093	1,101	1,089	1,106	1,124
Number of Members . .	..	..	15,278	16,867	16,214	16,157	16,446	16,627
Income . . . . R	..	..	2,59,66,512	2,88,05,557	2,64,52,529	4,30,89,009	4,88,67,401	5,15,13,881
Debt . . . . . „	..	..	9,94,059	16,89,972	62,10,019	21,14,764	32,94,453	34,43,374
Total receipts. . . „	..	..	2,69,60,571	3,04,95,529	3,26,62,548	4,52,03,773	5,21,61,854	5,49,57,255
Expenditure . . . „	..	..	2,59,14,501	2,94,38,898	2,59,90,779	4,01,69,752	4,68,21,315	4,95,55,054
Debt . . . . . „	..	..	9,66,738	16,06,108	64,93,645	20,46,865	39,62,247	40,83,488
Total disbursements . „	..	..	2,68,81,239	3,10,45,006	3,24,84,424	4,22,16,617	5,07,83,562	5,36,38,542
PORT TRUSTS at five chief ports and Chittagong—								
Income . . . . R	..	..	1,00,23,954	1,24,28,616	1,61,08,923	2,19,45,031	3,06,12,491	3,23,73,806
Expenditure . . . „	..	..	92,92,132	1,25,22,134	1,56,35,486	2,05,64,438	2,86,94,196	2,96,10,893
Capital Debt . . . „	..	..	9,08,61,919	10,09,68,294	11,12,12,853	13,51,63,487	23,96,74,290	24,92,21,296

MUNICIPALITIES

(TABLES 1 TO 4, PAGES 6 TO 41)

[No statistics relating to Native States are available for this Section]

(*Compiled from annual reports on the working of the Municipalities supplied by local Governments and Administrations*)

There were 714 Municipalities in British India in the year 1911-12, containing a total resident population of more than 17 million people within their limits. This figure represents 7 per cent of the total population of British India. Of the stated Municipalities 539 had a population of less than 20,000, and the remaining 176, a population of over 20,000. The population resident within Municipal limits as compared with the total population of the Province is largest in Bombay, where it amounts to 16 per cent. Excluding British Baluchistan, this percentage is lowest in Bihar and Orissa where it amounts to only 3 per cent. In the other Provinces the population within Municipal limits varies from 6 to 9 per cent of the total population.

The average size of the Municipalities, according to population, varies in the principal Provinces from about 7,000 in Assam to nearly 42,000 in Madras. In the Central Provinces (including Berar) and the Punjab the averages are 17,000 and 18,000 respectively. In Bombay and Burma it is about 21,000. In Bengal it is 24,000 and in the United Provinces 37,000.

Elected members are one half (51 per cent) of the total number of members in all Municipalities taken together. *Ex-officio* members are 14 per cent and nominated members 35 per cent. Elected members are in a majority in the cities of Bombay, Madras, and Rangoon, and in the Municipalities of Bengal (excluding Calcutta), the United Provinces, Bihar and Orissa, and the Central Provinces and Berar. They are 50 per cent in Calcutta. There are no elected members in the Municipalities of the North-West Frontier Province and British Baluchistan; and they number only 17 per cent of the total number of members of the Municipalities in Burma (excluding Rangoon) and 33 per cent in Assam. In these places nominated members constitute a majority.

The non-officials outnumber the officials in all Municipalities taken together in the proportion of nearly 4 to 1. The preponderance is greatest in the city of Bombay where 91 per cent of the members are non-officials.

Nearly ninety per cent of the members of all Municipalities taken together are Indians. Indians outnumber Europeans in all cases except in Rangoon where they represent 48 per cent. In the Punjab, the Central Provinces and Berar, and in the Municipalities of Bombay (excluding Bombay city), more than 90 per cent of the total number of members are Indians.

Generally speaking, the income of the Municipalities is small. The four cities—Calcutta, Bombay, Madras, and Rangoon—together provide nearly 40 per cent of the total income (*i.e.*, excluding receipts credited to the head "Extraordinary and Debt") of R7,46,00,000. Of the others only 13 have an annual income of over R5,00,000. The average income of all Municipalities other than the four mentioned above is only R64,144. It is highest in Madras (R90,000) and lowest in Assam (R31,000). The following table shews in lakhs of rupees the proceeds of the principal heads of revenue for all Municipalities taken together and the percentage borne by each principal head to the total income :

	Income (in lakhs of rupees)	Percentage to total income
Municipal rates and taxes :—		
House and land tax	158·43	21·2
Octroi (net)	138·64	18·6
Water rate	79·67	10·7
Conservancy tax	52·33	7·0
Vehicles and animals	19·23	2·6
Professions and trades	15·87	2·1
Tolls on roads and ferries	15·01	2·0
Lighting rate	12·24	1·7
Other taxes	22·79	3 0
Revenue derived from municipal property and powers apart from taxation	121·52	16·3
Grants, contributions, and miscellaneous	109·87	14·8

MUNICIPALITIES—*continued*

Octroi is the chief source of income in the Punjab, the North-West Frontier Province, the United Provinces, the Central Provinces and Berar, and Bombay (excluding Bombay city). The percentage borne by it to the total income of the Municipalities of the province is given below :—

Punjab	60	per cent
North-West Frontier Province	65	,,
United Provinces	40	,,
Central Provinces and Berar	33	,,
Bombay (excluding Bombay city)	32	,,

Octroi is also levied in Bombay city where it contributed 14 per cent of the total income. It is not levied elsewhere except in the Sambalpur District which at one time belonged to the Central Provinces but now forms part of the new province of Bihar and Orissa.

In Bengal, Madras, Assam, and in the four cities of Calcutta, Bombay, Rangoon, and Madras, other Municipal rates and taxes, the most important of which is the tax on houses and lands, provide the greater part of the total Municipal income. In Burma, excluding Rangoon, nearly half the total income is derived from Municipal property, chiefly markets and slaughter houses.

The general incidence of taxation per head of the population of the municipal area was R2·95 in 1911-12, but it varies greatly in different areas, thus :—

	R		R
Rangoon	9·84	Bihar and Orissa	1·08
City of Bombay	10·87	Burma	2·29
Calcutta	9·58	Central Provinces and Berar	1·90
City of Madras	3·36	United Provinces of Agra and Oudh	1·75
North-West Frontier Province	3·08	Assam	1·53
Punjab	2·38	Bengal	1·92
Presidency of Bombay	2·44	Presidency of Madras	1·35
		Coorg	1·02

The total expenditure of the Municipalities, excluding that debited to the head "Extraordinary and Debt," amounted to R7,20,00,000 in 1911-12. The following table shews what percentage of the total expenditure is debited to the principal heads in the chief Provinces :

	Conservancy	Public Works, including roads, buildings, stores and establishment	General administration, including cost of collection	Interest on loans	Drainage	Water-supply	Fire, lighting, police	Hospitals and vaccination	Education
Burma (excluding Rangoon)	18·4	15	9·1	3·3	4·0	6·8	6·2	15·3	4·01
Rangoon	15·4	13·8	6·9	16·7	4·6	12·5	9·1	4·0	5·7
Assam	26·6	18·4	6·8	0·1	2·3	25·7	4·2	3·0	4·0
Bengal (excluding Calcutta)	30·3	16·5	7·3	3·3	5·9	6·7	7·1	6·4	3·3
Calcutta	15·9	13·9	9·0	21·4	8·0	12·1	10·4	1·8	1 8
Bihar and Orissa	26·6	15·2	8·2	1·6	6·5	9·0	4·2	18·9	3·1
United Provinces	19·6	12·1	11·7	6·1	10·3	12·6	6·3	2·8	5·1
Punjab	13·5	14·4	11·4	2·5	6·2	11·5	6·7	9·5	8·2
Bombay (excluding Bombay city)	15·3	17·3	9·3	2·5	6·0	16·0	5·3	5·0	14·8
Bombay city	16·5	11·9	6·1	20·1	11·4	5·4	4·6	17·7	3·9
Central Provinces and Berar	16 3	10·4	10·9	2·4	7·8	21·7	3·2	3·4	9·9
Madras (excluding Madras city)	19·4	24·4	6·9	2·7	2·4	11·6	3·9	10·0	9·5
Madras city	9·02	23·8	6·9	9·7	21·2	14·2	2·8	4·8	0·9
TOTAL FOR BRITISH INDIA	17·5	15·0	8·7	9·5	8·0	11·7	6·1	5·9	5·9

MUNICIPALITIES—*concluded*

NOTIFIED AREAS

In the Punjab, the United Provinces, Burma, Bombay, the Central Provinces and Berar, and the North-West Frontier Province certain provisions of the Municipal Acts are extended to small towns, which are not fitted for the full responsibilities of the Municipal Government but which nevertheless require organised measures for sanitation and other purposes. These are described as "Notified Areas," and under the Acts providing for their constitution, each area must contain a town or bazar, must not be a purely agricultural village, and must not have a population exceeding 10,000. The statistics relating to these areas are not included in the tables.

The following table shews the number of Notified Areas and their total income and expenditure in 1911-12:

	Number of Notified Areas	Income	Expenditure
		R	R
Burma	17	5,87,339	5,12,303
Punjab	104	6,47,956	4,10,464
United Provinces	45	4,12,383	2,97,397
Central Provinces and Berar	7	87,346	68,035
Bombay	14	41,758	40,647
North-West Frontier Province	8	66,136	46,302
TOTAL	195	18,36,918	13,75,148

MUNICIPALITIES

No. 1

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1907-08 to 1911-12

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
Burma (excluding Rangoon)	1907-08	43	689,691	540	168	309	63	192	348	146	394
	1908-09		692,237	540	167	310	63	189	351	144	396
	1909-10	44	706,124	557	169	322	66	192	365	151	406
	1910-11	45	721,231	571	177	309	85	193	378	160	411
	1911-12	45	699,798	570	177	297	96	194	376	161	409
Rangoon	1907-08	1	221,160	25	...	9	16	3	22	11	14
	1908-09	1	221,160	25	..	6	19	5	20	13	12
	1909-10	1	221,160	25	..	6	19	5	20	13	12
	1910-11	1	221,160	25	..	6	19	5	20	13	12
	1911-12	1	293,316	25	..	6	19	5	20	13	12
Assam(*a*)	1907-08	50	627,295	656	68	259	329	140	516	72	584
	1908-09										
	1909-10	51	633,502	664	70	257	337	127	537	69	595
	1910-11	51	724,064	668	70	262	336	125	537	73	595
	1911-12	16	117,880	167	34	77	56	48	113	37	130
Bengal (excluding Calcutta)	1907-08	128	2,369,700	1,744	135	707	902	256	1,488	243	1,501
	1908-09			1,750	138	711	901	261	1,489	252	1,498
	1909-10	130	2,386,939	1,761	145	719	897	252	1,509	245	1,516
	1910-11	130	2,561,409	1,776	146	711	919	258	1,518	246	1,530
	1911-12	111	1,968,292	1,513	98	554	861	178	1,335	156	1,357
Calcutta	1907-08	1	847,796	51	1	25	25	9	42	27	24
	1908-09							9	42	26	25
	1909-10	1	847,796	50	..	25	25	8	42	22	28
	1910-11	1	890,493	50	..	25	25	8	42	19	31
	1911-12	1	896,067	50	..	25	25	5	45	21	29
Bihar and Orissa (*b*)	1911-12	54	1,170,530	776	94	274	408	134	642	132	644
United Provinces of Agra and Oudh	1907-08	89	3,115,752	1,224	147	141	936	264	960	212	1,012
	1908-09	87	3,100,667	1,208	148	140	920	260	948	207	1,001
	1909-10	87	3,107,121	1,196	143	142	911	250	946	204	992
	1910-11	87	2,871,763	1,175	178	99	898	197	978	144	1,031
	1911-12	87	3,014,806	1,185	192	93	900	195	990	142	1,043
Ajmer-Merwara	1907-08	3	102,820	53	6	15	32	10	43	10	43
	1908-09							11	42	11	42
	1909-10	3	102,670	54	6	16	32	10	44	12	42
	1910-11	3	115,555	53	6	15	32	9	44	10	43
	1911-12	3	114,999	53	6	15	32	9	44	8	45
Punjab	1907-08	137	2,186,110	1,473	249	501	723	295	1,178	112	1,361
	1908-09	111	1,923,317	1,268	233	432	603	262	1,006	108	1,160
	1909-10	109	1,881,741	1,243	230	426	587	250	993	103	1,140
	1910-11	107	1,872,895	1,220	224	424	572	249	971	102	1,118
	1911-12	107	1,878,417	1,224	222	436	566	253	971	103	1,121

(*a*) Includes Eastern Bengal up to 1910-11

(*b*) Figures for years prior to 1911-12 are included under Bengal.

No. 1—*continued*

POPULATION and CONSTITUTION of the MUNICIPALITIES in BRITISH INDIA, in the official years 1907-08 to 1911-12—continued

Province		Number of Municipalities	Population within municipal limits	Number of members of Committee	Classification of Members of Committee						
					Ex-officio	Nominated	Elected	Officials	Non-officials	Europeans	Indians
North-West Frontier Province	1907-08	10	164,691	161	49	112		49	112	24	137
	1908-09	9	159,473	149	45	104		45	104	22	127
	1909-10	8	155,359	139	42	97	...	42	97	21	118
	1910-11	7	148,330	130	39	91		39	91	19	111
	1911-12	6	141,928	116	35	81		35	81	18	98
British Baluchistan	1907-08	1	13,517	19	8	12		8	12	9	11
	1908-09	1	24,129	20				8	12	8	12
	1909-10	1	24,129	23	7	16	..	9	14	9	14
	1910-11	1	18,073	19	6	13		6	13	7	12
	1911-12	1	17,021	20	6	14		8	12	8	12
Bombay (excluding Bombay city)	1907-08	159	2,349,138	2,207	475	852	880	577	1,630	183	2,019
	1908-09	159	2,345,213	2,179	466	844	869	566	1,613	173	2,006
	1909-10	157	2,351,829	2,172	419	888	865	506	1,606	146	2,026
	1910-11	157	2,356,254	2,182	402	883	897	481	1,701	148	2,034
	1911-12	158	2,354,932	2,130	387	830	913	457	1,673	137	1,993
City of Bombay	1907-08	1	977,822	72	..	16	56	9	63	19	53
	1908-09	1						6	66	18	54
	1909-10	1						6	66	18	54
	1910-11	1	972,930					6	66	17	55
	1911-12	1	979,445	72	..	16	56	6	66	17	55
Central Provinces and Berar	1907-08	57	877,949	752	22	277	453	179	573	79	673
	1908-09			760	20	272	468	177	583	79	681
	1909-10			763	29	252	482	175	588	74	689
	1910-11		879,714	758	32	248	478	167	591	73	685
	1911-12	56	871,780	758	21	257	480	157	598	72	683
Madras (excluding Madras city)	1907-08	60	1,917,165	938	70	407	461	200	736	143	795
	1908-09		1,919,852	919	72	403	444	189	730	148	771
	1909-10	61	1,941,227	954	74	416	464	188	766	152	802
	1910-11		2,074,203	940	71	403	466	189	751	149	791
	1911-12	61	2,077,545	896	71	376	449	168	728	134	762
City of Madras	1907-08	1	509,346	37	1	16	20	10	27	14	23
	1908-09										
	1909-10	1	509,346	33	1	12	20	8	25	10	23
	1910-11	1	518,660	35	1	14	20	5	30	12	23
	1911-12	1	518,660	36	1	15	20	4	32	12	24
Coorg	1907-08	5	15,249	57	18	31	8	19	38	6	51
	1908-09					27	8	19	34	6	47
	1909-10			53		28	7	20	33	9	44
	1910-11					28	7	20	33	8	45
	1911-12	5	14,159	51	18	24	9	19	32	8	43
Total	1907-08	746	16,985,201	10,006	1,415	3,687	4,904	2,215	7,791	1,314	8,692
	1908-09	717	16,714,025	9,736	1,389	3,590	4,757	2,152	7,584	1,300	8,436
	1909-10	717	16,739,963	9,759	1,353	3,638	4,768	2,048	7,711	1,258	8,501
	1910-11	715	16,968,983	9,727	1,370	3,547	4,810	1,958	7,769	1,200	8,527
	1911-12	714	17,129,575	9,642	1,362	3,390	4,890	1,875	7,758	1,179	8,460

No. 2

INCOME (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1907-08 to 1911-12

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	1,74,86,849	1,93,69,297	2,16,60,476	2,50,28,235	2,63,28,428
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	70,11,741	68,27,445	71,30,044	75,61,896	70,70,726
II—Animals for slaughter	6,11,547	6,01,769	6,23,083	6,22,037	6,66,357
III—Fuel and articles for lighting and washing	7,00,505	6,40,597	7,05,100	7,21,179	7,72,344
IV—Building materials	9,45,848	8,97,160	9,81,692	9,86,383	11,14,527
V—Drugs, gums and spices	5,32,399	5,14,595	5,28,614	5,69,669	5,80,265
VI—Tobacco	5,20,658	5,22,820	5,22,912	5,50,339	5,90,202
VII—Cloth	16,91,696	15,37,610	17,40,014	19,17,416	21,15,326
VIII—Metals	6,39,775	5,41,641	6,41,218	7,25,345	5,71,502
TOTAL	1,27,02,536	1,21,24,918	1,29,25,652	1,37,06,355	1,38,64,411
Tax on houses and lands	1,22,91,373	1,27,63,758	1,37,81,976	1,48,86,042	1,58,42,821
„ „ animals and vehicles	16,91,468	17,47,377	18,12,892	18,63,646	19,22,473
„ „ professions and trades	13,17,878	13,76,411	14,34,727	15,26,017	15,87,447
Tolls (on roads and ferries)	13,60,661	13,65,131	13,85,639	14,36,902	15,00,508
Water rate	66,54,862	65,70,909	71,26,581	74,27,778	79,67,430
Lighting rate	10,34,003	14,76,131	10,99,974	11,45,197	12,23,694
Conservancy (including scavenging and latrine rates)	43,22,637	44,25,305	46,47,189	48,83,787	52,32,744
Other taxes	13,47,986	12,57,038	14,06,259	13,62,777	14,27,956
TOTAL MUNICIPAL RATES AND TAXES	4,27,23,404	4,31,06,978	4,56,20,889	4,82,38,501	5,05,69,484
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	3,09,373	2,93,711	3,01,513	3,22,670	3,39,522
„ hackney carriages	1,55,987	1,57,829	1,41,957	1,56,612	1,81,553
„ licenses for the sale of spirits and drugs	1,44,371	1,44,259	1,45,094	1,44,114	1,43,776
„ other sources	1,06,551	1,07,889	1,17,095	1,60,967	1,86,269
TOTAL	7,16,282	7,03,688	7,05,659	7,84,363	8,51,120
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	14,40,462	14,67,930	15,85,627	16,48,624	17,94,306
Sale proceeds of lands and produce of lands, etc.	11,51,351	10,38,810	15,82,685	11,98,228	14,94,015
Conservancy receipts (other than taxes and rates)	6,55,648	6,47,258	6,70,570	6,35,679	6,90,132
Fees and revenue from educational institutions	5,00,514	4,96,663	5,21,638	5,42,860	5,81,443
„ „ „ „ medical institutions	64,203	72,417	1,12,802	79,373	83,537
„ „ „ „ markets and slaughter-houses	35,18,038	35,56,345	36,48,632	38,40,129	40,66,871
„ „ „ „ tramways	1,49,918	1,62,124	1,62,314	1,63,206	1,73,941
Other fees	11,84,517	11,47,703	14,98,316	18,70,361	18,95,371
Fines under municipal and other Acts	3,19,420	3,07,596	3,14,713	4,33,169	4,65,790
Interest of Investments—					
For general purposes	4,06,499	4,39,840	4,87,296	7,42,583	7,84,973
„ educational purposes	6,577	6,731	5,788	5,842	8,545
„ medical purposes	30,138	32,042	35,192	36,562	40,576
Premium on loans	108	934	68	859	72,226
TOTAL	94,27,393	1,03,76,393	1,06,25,641	1,12,10,415	1,21,51,726
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	15,09,721	19,03,458	30,59,227	32,95,509	54,49,034
„ educational purposes	5,41,933	5,60,036	5,75,199	5,41,158	5,81,102
„ medical purposes	4,10,176	5,06,666	2,77,405	3,97,108	6,18,553
From Local Funds—					
For general purposes	2,01,817	2,72,230	2,38,603	2,20,829	2,91,955
„ educational purposes	1,17,063	1,11,216	1,05,459	1,07,331	1,00,264
„ medical purposes	3,88,025	4,35,942	4,30,630	4,04,310	4,11,216
From other sources—					
For general purposes	3,04,071	1,95,816	3,81,113	6,18,137	7,13,589
„ educational purposes	40,012	25,499	18,738	22,206	47,591
„ medical purposes	1,60,880	1,77,572	2,03,691	1,75,826	2,14,470
TOTAL	36,73,698	41,88,435	52,90,065	58,42,414	84,27,774
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	3,54,881	3,41,698	3,66,999	3,97,264	4,46,570
Other items	16,95,368	17,55,737	20,12,236	18,27,068	21,12,891
TOTAL	20,50,249	20,97,435	23,79,235	22,24,332	25,59,461
TOTAL INCOME	5,85,91,026	6,04,72,929	6,46,21,489	6,83,00,025	7,45,59,565
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	63,63,501	87,64,653	89,14,976	1,44,48,093	1,20,28,873
Loans—					
From Government	15,08,275	19,35,767	27,05,916	26,42,925	21,90,458
Raised in the market from private individuals	52,01,104	46,26,500	95,29,000	57,44,000	53,64,750
Realisations of sinking fund for repayment of loans	5,24,920	5,76,367	5,37,812	5,06,377	5,70,168
Advances—					
Permanent	26,921	24,553	34,055	25,493	21,917
Other	45,05,604	46,49,634	34,66,974	43,60,294	44,30,648
Deposits	1,73,09,802	1,95,02,427	2,66,62,803	2,97,31,094	2,96,99,140
TOTAL	3,54,40,127	4,00,79,901	5,18,51,516	5,74,58,276	5,43,05,954
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	9,40,31,153	10,05,52,830	11,64,91,817	12,57,58,301	12,88,65,519
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	11,15,18,002	11,99,22,127	13,81,52,293	15,07,84,221	15,51,93,947
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·52	2·54	2·72	2·84	2·95
INCIDENCE OF INCOME PER HEAD OF POPULATION	3·45	3·57	3·86	4·03	4·35

NOTE.—The opening balance does not exactly correspond with the closing balance (table No. 3) of the preceding year owing to rectifications of the past year's accounts without complete revision of the classification thereof

No. 2—A

INCOME (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON***), in the official years 1907-08 to 1911-12*

Heads of Income	1907-08	1908-09	1909-10	1910-11	1911-12
Opening Balance	8,59,909	8,23,867	9,26,041	10,25,709	9,71,829
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	6,52,169	6,44,875	6,64,428	6,53,560	6,74,010
„ „ animals and vehicles	48,113	52,817	54,175	53,960	60,937
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	1,90,212	1,86,108	1,96,289	2,05,330	2,21,930
Water rate	1,07,538	1,40,145	1,41,265	1,42,870	1,47,845
Lighting rate	1,33,659	1,38,260	1,48,807	1,46,135	1,60,989
Conservancy (including scavenging and latrine rates)	2,29,119	2,52,040	2,66,513	2,81,413	3,33,792
Other taxes	..	..	..	..	..
Total municipal rates and taxes	13,60,810	14,14,245	14,71,477	14,82,968	15,99,503
Realisations under special Acts—					
From pounds	15,591	16,979	16,209	18 424	18,196
„ hackney carriages	19,446	20,580	20,698	26,276	21,638
„ licenses for the sale of spirits and drugs	..	51	99	..	..
„ other sources	..	49	120	240	3,471
Total	35,037	37,659	37,126	44,840	43,305
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	19,981	14,889	21,448	15,826	19,521
Sale proceeds of lands and produce of lands, etc.	25,810	16,420	19,646	25,221	39 245
Conservancy receipts (other than taxes and rates).	20,354	18,956	22,376	18,053	18,633
Fees and revenue from educational institutions	..	1,935	54	3:5	387
„ „ „ „ medical institutions	9,407	10,283	13,541	12,980	16,280
„ „ „ „ markets and slaughter-houses	13,02,493	13,60,247	13,70,483	14,16,508	14,59,630
„ „ „ „ tramways	3,288	3,288	3,288	3,288	3.542
Other fees	1,05,464	1,14,841	1,15,515	1,40,913	1,45,318
Fines under municipal and other Acts	44,234	43,011	41,096	45,407	47,267
Interest of Investments—					
For general purposes	2,732	3,311	2,359	4,351	6,863
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	18
Premium on loans	..	..	..	..	..
Total	15,33,763	15,87,181	16,09,806	16,82,872	17,56,809
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	1,67,848	2,00,955	2,53,908	2,68,090	4,41,362
„ educational purposes	3,850	3,850	10,585	9,790	11,732
„ medical purposes	1,46,641	1,79,398	69,834	60,700	25,000
From Local Funds—					
For general purposes	23,434	1,22,596	29,530	40,097	56,335
„ educational purposes	2,500	3,665	5,600	10,600	10,408
„ medical purposes	24,084	53,334	34,742	93,000	48,000
From other sources—					
For general purposes	852	6,700	12,632	3,344	18,800
„ educational purposes	..	..	..	..	..
„ medical purposes	8,510	980	3,305	21,511	20,683
Total	3,77,719	5,71,478	4,20,136	5,07,132	6,32,329
Miscellaneous—					
Recoveries on account of services rendered to private individuals	1,467	1,716	865	1,991	4,058
Other items	28,105	59,061	47,788	72,192	27,928
Total	29,572	60,777	48,653	74,183	32,016
Total Income	33,36,901	36,71,340	35,87,198	37,92,095	40,63,953
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	17	67,017
Loans—					
From Government	2,10,000	79,500	85,000	2,56,000	73,000
Raised in the market from private individuals	..	..	..	..	..
Realisation of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	2,905	637	1,001	440	750
Other	74,589	68,773	76,628	62,237	34,610
Deposits	1,13,660	2,05,571	84,910	1,23,761	2,69,324
Total	4,01,154	3,54,481	2,47,539	4,42,455	4,44,701
Total Receipts, excluding opening balance	37,38,055	40,25,821	(a)38.53,549	42,34,550	45,08,654
Total Receipts, including opening balance	45,97,964	48,4,9688	47,79,590	52.60,259	54,80,483
Incidence of taxation (municipal rates and taxes) per head of population	1·97	2·04	2·09	2·05	2·29
Incidence of income per head of population	4·84	5·3	5·12	5·26	5·81

(a) Includes Rs. 18,872 the details of which are not available owing to destruction of all municipal records of the Taungdwingy municipality by fire.

No. 2—B

INCOME (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1907-08 to 1911-12.*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	11,15,667	13,81,635	18,12,086	14,61,381	20,92,324
MUNICIPAL RATES AND TAXES—					
Octroi: Total	..	..	..	..	..
Tax on houses and lands	11,61,769	10,91,101	11,54,636	12,17,795	12,77,883
„ „ animals and vehicles	2,675	2,907	3,191	6,265	6,124
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	8,551	16,817	..	14,500	10,800
Water rate	5,58,799	5,05,010	5,48,552	5,87,708	6,12,396
Lighting rate	1,09,424	1,02,343	1,08,595	1,18,321	1,29,089
Conservancy (including scavenging and latrine rates)	7,77,263	6,97,734	7,51,997	7,97,905	8,51,965
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	26,18,481	24,15,912	25,66,971	27,42,486	28,88,257
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	1,876	2,210	2,024	2,294	3,549
„ hackney carriages	25,298	24,092	21,857	22,879	26,902
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	3,468
TOTAL	27,174	26,302	23,881	25,173	33,919
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	48,148	54,480	63,395	69,442	72,003
Sale proceeds of lands and produce of lands, etc.,	9,151	90,376	8,329	7,543	5,649
Conservancy receipts (other than taxes and rates)	6,698	5,799	4,767	5,160	4,802
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	..	..	..	..	..
„ „ „ „ markets and slaughter-houses	3,74,498	3,68,116	3,76,867	3,98,121	4,39,368
„ „ „ „ tramways	27,568	37,792	38,496	38,496	38,496
Other fees	1,60,171	1,73,592	1,83,956	1,86,202	2,51,252
Fines under municipal and other Acts	36,480	29,473	26,831	30,836	36,282
Interest of Investments—					
For general purposes	40,998	50,033	59,615	70,155	84,160
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	7,03,712	8,09,661	7,62,256	8,05,955	9,32,012
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	5,000	5,000	45,000	40,000	74,771
„ educational purposes	..	..	..	..	..
„ medical purposes	1,800	1,800	1,800	1,800	1,800
From Local Funds—					
For general purposes	45,000	20,000	10,000	10,000	10,000
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	108	108	108	108	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	51,908	26,908	56,908	51,908	86,571
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	97,817	1,07,103	1,04,031	73,571	1,24,470
TOTAL	97,817	1,07,103	1,04,031	73,571	1,24,470
TOTAL INCOME	34,99,092	33,85,886	35,14,047	36,99,093	40,65,229
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals.	6,94,000	11,44,000	..	5,70,000	5,13,500
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	8,65,866	7,33,507	2,27,539	2,81,139	2,06,009
Deposits	1,54,605	1,81,673	1,05,408	1,66,270	1,94,957
TOTAL	16,54,471	20,59,180	3,32,947	10,17,409	9,14,466
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	51,53,563	54,45,066	38,46,994	47,16,502	49,79,695
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	62,69,230	68,26,701	56,59,080	61,77,883	70,72,019
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	11·84	10·93	11·61	12·39	9·84
INCIDENCE OF INCOME PER HEAD OF POPULATION	15·82	15·31	15·88	16·70	13·86

No. 2—C

INCOME (in rupees) of the MUNICIPALITIES in **ASSAM**,* *in the official years 1907-08 to 1911-12*

Heads of Income	1907-08	1908-09	1909-10	1910-11	1911-12
Opening Balance	2,99,018	3,74,435	2,86,100	3,19,644	66,098
Municipal Rates and Taxes—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	2,79,792	2,82,061	3,16,573	3,49,596	71 473
„ „ animals and vehicles	61,638	63,733	69,038	76,010	13,527
„ „ professions and trades	16,980	15,269	13,356	16,717	..
Tolls (on roads and ferries)	68,391	63,764	70,608	73,407	19,584
Water rate	32,035	53,246	60,363	86,672	20,682
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	2,53,273	2,63,420	2,79,510	3,04,782	39,349
Other taxes	2,06,494	2,04,321	1,97,019	1,99,854	15,224
Total municipal rates and taxes	9,18,603	9,45,814	10,06,467	11,07,038	1,79,839
Realisations under special Acts—					
From pounds	32,633	32,868	36,619	37,194	20,406
„ hackney carriages	3,851	4,085	4,400	5,107	180
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	685	896	1,114	2,503	1,231
Total	37,169	37,849	42,133	44,804	21,817
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	14,184	14,079	19,338	19,338	6,504
Sale proceeds of lands and produce of lands, etc.	5,032	6,227	4,381	4,381	279
Conservancy receipts (other than taxes and rates)	8,954	10,685	16,778	16,778	6,795
Fees and revenue from educational institutions	13,495	14,025	13,822	13,822	1,286
„ „ „ „ medical institutions	363	1,004	2,155	2,155	..
„ „ „ „ markets and slaughter-houses	45,461	42,804	47,120	47,120	36,770
„ „ „ „ tramways	..	..	..	..	..
Other fees	14,022	15,190	17,468	7,295	271
Fines under municipal and other Acts	8,673	7,933	8,290	11,833	2,418
Interest of Investments—					
For general purposes	1,291	2,536	490	3,112	..
„ educational purposes	..	..	305	..	..
„ medical purposes	1,400	1,444	1,830	629	..
Premium on loans	..	..	..	..	..
Total	1,12,875	1,15,927	1,31,977	1,38,622	54,323
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	2,54,574	1,57,635	3,46,289	3,03,470	2,64,843
„ educational purposes	7,472	6,678	18,600	5,574	..
„ medical purposes	15,014	19,841	19,163	8,190	220
From Local Funds—					
For general purposes	1,200	1,860	4,092	3,833	5,618
„ educational purposes	..	..	..	100	100
„ medical purposes	28,531	34,547	25,468	1,070	..
From other sources—					
For general purposes	4,800	15,278	4,898	5,053	475
„ educational purposes	221	260	233	239	200
„ medical purposes	30,597	31,507	28,085	766	..
Total	3,42,409	2,67,606	4,46,828	3,28,295	2,71,456
Miscellaneous—					
Recoveries on account of services rendered to private individuals	24,056	18,288	11,782	18,390	1,068
Other items	30,796	35,311	38,532	34,084	4,005
Total	54,852	53,599	50,314	52,474	5,073
Total Income	14,65,908	14,20,795	16,77,719	16,71,233	5,32,508
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	700	5,812	..
Loans—					
From Government	1,12,000	77,500	2,00,000	58,000	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	1,680	1,640	1,600	1,563	1,525
Advances—					
Permanent	1,595	1,610	695	415	60
Other	1,38,733	1,69,225	1,55,581	70,708	1,855
Deposits	23,757	25,343	34,532	49,319	944
Total	2,77,765	2,75,318	3,93,108	1,85,817	4,384
Total Receipts, excluding opening balance	17,43,673	16,96,113	20,70,827	18,57,050	5,36,892
Total Receipts, including opening balance	20,42,691	20,70,548	23,56,927	21,76,694	6,02,990
Incidence of taxation (municipal rates and taxes) per head of population	1·46	1·5	1·58	1·54	1·53
Incidence of income per head of population	2·33	2·25	2·54	2·16	4·52

* Includes Eastern Bengal Municipalities up to 1910-11

No. 2—D

INCOME (in rupees) of the MUNICIPALITIES in **BENGAL*** *(excluding* **CALCUTTA***), in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	10,48,618	13,20,546	15,80,011	18,62,589	14,54,477
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	12,005	17,759	15,543	12,434	..
II—Animals for slaughter	287	338	358	238	..
III—Fuel and articles for lighting and washing	1,209	2,022	1,611	4,258	..
IV—Building materials	1,779	1,701	1,646	990	..
V—Drugs, gums and spices	1,005	846	876	716	..
VI—Tobacco	358	262	545	293	..
VII—Cloth	4,322	4,143	4,825	3,245	..
VIII—Metals	1,379	1,281	1,510	1,041	..
TOTAL	22,344	28,352	26,914	23,239	..
Tax on houses and lands	13,37,442	14,29,036	14,82,375	15,33,472	14,23,662
„ „ animals and vehicles	2,35,510	2,31,194	2,41,158	2,53,685	2,04,922
„ „ professions and trades	59,823	62,470	67,747	66,420	57,110
Tolls (on roads and ferries)	1,03,107	99,581	98,472	96,661	88,194
Water rate	3,65,656	4,06,896	4,13,624	4,17,972	5,08,616
Lighting rate	1,48,672	1,89,451	1,49,103	1,47,333	1,55,677
Conservancy (including scavenging and latrine rates)	8,02,987	8,22,688	8,46,779	8,13,948	9,48,624
Other taxes	3,91,524	3,70,353	3,80,732	3,93,085	3,85,362
TOTAL MUNICIPAL RATES AND TAXES	34,67,065	36,40,021	37,06,904	38,25,816	37,72,167
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	49,465	48,333	49,499	51,273	39,697
„ hackney carriages	10,845	10,786	11,099	12,214	15,046
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	31,730	34,566	30,777	34,885	39,993
TOTAL	92,040	93,685	91,375	98,372	94,736
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	93,392	84,376	92,379	1,05,445	90,202
Sale proceeds of lands and produce of lands, etc.	12,891	19,981	14,193	18,721	18,757
Conservancy receipts (other than taxes and rates)	27,113	20,293	19,719	21,535	25,150
Fees and revenue from educational institutions	24,779	22,388	25,638	27,305	42,789
„ „ „ „ medical institutions	10,761	12,576	51,671	11,129	3,204
„ „ „ „ markets and slaughter-houses	1,11,350	1,08,805	1,13,399	1,24,588	57,821
„ „ „ „ tramways	125	321	125	125	10,255
Other fees	38,071	38,755	90,114	93,702	84,731
Fines under municipal and other Acts	40,515	40,201	39,003	44,119	35,837
Interest of Investments—					
For general purposes	13,514	8,255	12,128	27,709	27,476
„ educational purposes	3,182	2,716	2,716	2,716	2,754
„ medical purposes	9,837	11,382	11,307	15,684	14,123
Premium on loans	..	..	..	..	..
TOTAL	3,85,530	3,70,049	4,72,392	4,92,778	4,13,099
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	2,55,546	4,77,805	4,40,024	2,39,705	4,77,355
„ educational purposes	7,623	6,954	10,946	7,540	17,658
„ medical purposes	92,801	48,479	60,227	79,172	14,012
From Local Funds—					
For general purposes	30,988	22,731	45,204	60,418	18,454
„ educational purposes	1,870	1,136	550	550	250
„ medical purposes	96,219	1,03,071	1,21,979	1,17,999	25,878
From other sources—					
For general purposes	22,966	1,11,550	2,10,798	4,11,363	1,07,752
„ educational purposes	3,016	3,043	2,409	2,009	515
„ medical purposes	98,162	1,19,790	1,44,307	1,09,992	43,676
TOTAL	6,09,191	8,94,559	10,36,444	10,28,748	7,05,550
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	24,224	19,125	20,678	20,899	48,228
Other items	44,116	62,119	49,855	95,784	51,233
TOTAL	68,340	81,244	70,533	1,16,683	99,461
TOTAL INCOME	46,22,166	50,79,558	53,77,648	55,62,397	50,85,013
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	4,100	56,355	38,706	63,192	1,12,338
Loans—					
From Government	4,13,500	1,57,000	2,69,300	2,47,600	3,06,450
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	23,241	77,823	..	..	18,000
Advances—					
Permanent	1,134	2,740	1,035	1,931	1,080
Other	4,69,750	3,87,915	5,29,174	7,76,556	6,34,899
Deposits	2,13,789	2,91,196	2,87,040	2,52,068	1,96,473
TOTAL	11,25,514	9,73,029	11,25,255	13,41,347	12,69,240
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	57,47,680	60,52,587	65,02,903	69,03,744	63,54,253
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	67,96,298	73,73,133	80,82,914	87,66,333	78,08,730
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·62	1·54	1·55	1·48	1·92
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·95	2·14	2·25	2·19	2·58

* Includes Bihar and Orissa and excludes Eastern Bengal Municipalities up to 1910-11

No. 2—E

INCOME (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907–08	1908–09	1909–10	1910–11	1911–12
OPENING BALANCE	13,54,034	22,65,058	24,00,966	43,01,156	45,16,207
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	26,78,023	27,72,975	28,72,085	30,33,177	32,27,020
„ „ animals and vehicles	2,72,923	2,73,588	2,80,217	2,91,814	2,98,628
„ „ professions and trades	5,78,244	6,11,534	6,45,005	6,85,806	7,08,959
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	16,88,564	17,48,434	18,10,925	19,12,498	20,34,354
Lighting rate	5,63,794	5,83,784	6,04,649	6,38,063	6,79,325
Conservancy (including scavenging and latrine rates)	6,19,589	6,37,579	6,63,276	6,97,927	7,59,341
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	64,01,137	66,27,894	68,76,157	72,59,785	76,87,627
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	..	..	..	..	..
„ hackney carriages	17,069	16,855	17,663	18,621	20,973
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	32,916	28,319	33,832	59,898	65,165
TOTAL	49,985	45,174	51,495	78,519	86,138
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	84,732	62,464	59,823	60,519	68,862
Sale proceeds of lands and produce of lands, etc.	1,18,722	4,14,871	73,692	1,41,277	3,57,540
Conservancy receipts (other than taxes and rates)	3,244	3,361	4,028	3,808	3,746
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	1,531	6,653	2,109	1,826	1,999
„ „ „ „ markets and slaughter-houses	3,57,608	3,33,925	3,73,561	4,50,676	4,64,234
„ „ „ „ tramways	63,554	62,934	62,494	63,221	63,622
Other fees	44,533	38,239	56,657	89,990	97,283
Fines under municipal and other Acts	48,821	52,157	67,503	92,053	80,280
Interest of Investments—					
For general purposes	72,330	78,528	60,826	1,34,553	1,41,364
„ educational purposes	..	..	..	..	..
„ medical purposes	167	168	168	84	..
Premium on loans	..	..	..	..	..
TOTAL	7,95,242	10,53,300	7,60,861	10,38,907	12,78,980
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	12,204	12,204	42,124	50,264	66,738
„ educational purposes	..	..	..	..	..
„ medical purposes	53,666	79,547	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	2,24,538	10,405	74,535	28,539	1,26,739
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	2,90,408	1,02,156	1,16,659	78,803	1,93,477
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	3,80,864	3,99,277	5,15,409	5,16,175	4,92,546
TOTAL	3,80,864	3,99,277	5,15,409	5,16,175	4,92,546
TOTAL INCOME	79,17,636	82,27,801	83,20,581	89,72,189	97,38,768
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	26,18,600	20,00,000	60,00,000	30,00,000	7,70,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,065	..	..	130	..
Other	4,41,934	..	..	1,17,204	..
Deposits	..	11,163	70,855	1,03,265	..
TOTAL	30,61,599	20,11,163	60,70,855	32,20,599	7,70,000
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	1,09,79,235	1,02,38,969	1,43,91,436	1,21,92,788	1,05,08,768
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,23,33,269	1,25,04,027	1,67,92,402	1,65,93,944	1,50,65,075
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	7·9	8·18	8·48	8·15	9·58
INCIDENCE OF INCOME PER HEAD OF POPULATION	9·77	10·15	10·26	10·07	13·87

MUNICIPALITIES

No. 2—F

INCOME (in rupees) of the MUNICIPALITIES in BIHAR *AND* ORISSA* *in the official year 1911-12*

Heads of Income	1911-12	1912-13	1913-14	1914-15	1915-16
Opening Balance	8,90,748				
Municipal Rates and Taxes—					
Octroi					
Class I—Articles of food or drink for men or animals	11,244				
II—Animals for slaughter	218				
III—Fuel and articles for lighting and washing	3,861				
IV—Building materials	912				
V—Drugs, gums, and spices	647				
VI—Tobacco	274				
VII—Cloth	2,935				
VIII—Metals	954				
Total	21,069				
Tax on houses and lands	5,24,291				
„ „ animals and vehicles	1,18,232				
„ „ professions and trades	25,073				
Tolls (on road and ferries)	68,301				
Water rate	43,181				
Lighting rate	..				
Conservancy (including scavenging and latrine rates)	2,84,155				
Other taxes	2,04,192				
Total municipal rates and taxes	12,88,494				
Realisations under special Acts—					
From pounds	25,334				
„ hackney carriages	4,806				
„ licenses for the sale of spirits and drugs	..				
„ other sources	4,287				
Total	34,427				
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	19,629				
Sale proceeds of lands and produce of lands, etc.	4,666				
Conservancy receipts (other than taxes and rates)	1,231				
Fees and revenue from educational institutions	3,159				
„ „ „ „ medical institutions	6,552				
„ „ „ „ markets and slaughter-houses	85,694				
„ „ „ „ tramways	..				
Other fees	14,571				
Fines under municipal and other Acts	21,617				
Interest of Investments—					
For general purposes	10,262				
„ educational purposes	87				
„ medical purposes	5,655				
Premium on loans	..				
Total	1,73,123				
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	2,66,853				
„ educational purposes	2,500				
„ medical purposes	54,711				
From Local Funds—					
For general purposes	87,424				
„ educational purposes	300				
„ medical purposes	1,00,980				
From other sources—					
For general purposes	42,224				
„ educational purposes	661				
„ medical purposes	1,06,111				
Total	6,61,764				
Miscellaneous—					
Recoveries on account of services rendered to private individuals	3,102				
Other items	12,541				
Total	15,643				
Total Income	21,73,451				
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	4,110				
Loans—					
From Government	79,935				
Raised in the market from private individuals	..				
Realisations of sinking fund for repayment of loans	..				
Advances—					
Permanent	290				
Other	1,94,769				
Deposits	94,750				
Total	3,73,554				
Total Receipts, excluding opening balance	25,47,005				
Total Receipts, including opening balance	34,37,753				
Incidence of taxation (municipal rates and taxes) per head of population	1·08				
Incidence of income per head of population	1·86				

* Included under Bengal up to 1910-11

No. 2—G

INCOME (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	28,13,934	20,86,309	21,68,705	26,09,579	27,95,837
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	19,13,756	17,67,551	18,32,318	19,09,783	17,74,167
II—Animals for slaughter	2,25,924	2,15,573	2,11,973	2,03,327	2,03,663
III—Fuel and articles for lighting and washing	1,70,897	1,59,091	1,71,951	1,75,949	1,75,797
IV—Building materials	3,00,391	2,46,391	2,73,743	2,87,436	3,17,364
V—Drugs, gums, and spices	2,20,555	2,11,268	2,32,657	2,37,166	2,45,549
VI—Tobacco	80,560	78,780	81,643	1,02,123	1,04,131
VII—Cloth	5,33,370	5,23,309	5,60,129	5,52,536	6,84,418
VIII—Metals	1,33,372	1,22,371	1,29,375	1,46,445	1,49,737
TOTAL	36,01,568	33,46,090	35,13,490	37,36,230	36,77,015
Tax on houses and lands	2,53,138	2,59,433	2,60,151	2,68,479	2,94,413
„ „ animals and vehicles	52,873	50,702	46,580	46,542	50,463
„ „ professions and trades	1,63,142	1,53,912	1,59,530	1,81,443	1,96,981
Tolls (on road and ferries)	1,38,752	1,25,955	1,28,401	1,28,013	1,38,940
Water rate	3,02,432	3,14,758	3,29,410	3,26,357	3,66,751
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	44,207	47,278	58,949	59,276	63,321
Other taxes	4,54,491	3,54,876	4,15,221	4,39,987	4,91,055
TOTAL MUNICIPAL RATES AND TAXES	50,10,603	46,53,004	49,11,732	51,86,327	52,78,939
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	74,609	66,943	69,844	76,273	78,515
„ hackney carriages	38,269	36,336	38,622	42,960	44,788
„ licenses for the sale of spirits and drugs	187	..	..	..	..
„ other sources	9,400	9,866	14,614	12,909	12,998
TOTAL	1,22,465	1,13,145	1,23,080	1,32,142	1,36,301
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	3,97,085	4,50,206	4,85,596	5,14,448	5,34,387
Sale proceeds of lands and produce of lands, etc.	87,402	2,16,804	1,28,952	1,49,338	1,85,147
Conservancy receipts (other than taxes and rates)	1,91,450	2,13,760	2,10,169	1,66,344	2,03,062
Fees and revenue from educational institutions	13,365	17,264	19,681	21,476	22,886
„ „ „ „ medical institutions	3,813	705	1,347	846	873
„ „ „ „ markets and slaughter-houses	1,53,857	1,63,915	1,70,281	1,72,873	1,81,732
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,59,499	2,47,055	2,89,577	3,35,654	3,71,595
Fines under municipal and other Acts	47,487	47,682	50,630	52,831	57,911
Interest of Investments—					
For general purposes	9,188	6,997	8,936	8,555	22,575
„ educational purposes	12	617	..	..	25
„ medical purposes	297	297	298	298	298
Premium on loans	..	..	..	..	..
TOTAL	11,63,455	13,65,302	13,65,467	14,22,603	15,80,491
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	89,548	1,93,455	2,72,643	3,02,652	16,99,394
„ educational purposes	2,208	242	10,816	2,193	12,981
„ medical purposes	20,069	1,686	1,180	400	20,400
From Local Funds—					
For general purposes	39,325	53,513	50,915	42,590	48,619
„ educational purposes	12,965	12,888	9,224	7,115	6,531
„ medical purposes	3,060	3,461	1,746	1,496	1,646
From other sources—					
For general purposes	11,397	8,079	6,516	17,578	16,186
„ educational purposes	..	300	..	1,486	627
„ medical purposes	244	..	1,351	1,246	..
TOTAL	1,78,816	2,73,624	3,54,391	3,76,756	18,06,384
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	34,857	37,818	25,694	17,024	22,674
Other items	96,862	1,15,662	1,42,582	1,88,793	1,85,508
TOTAL	1,31,719	1,53,480	1,68,276	2,05,817	2,08,182
TOTAL INCOME	66,07,658	65,58,555	69,22,946	73,23,645	90,10,297
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	36,529	9,981	..	24,698
Loans—					
From Government	4,78,000	8,95,250	7,04,000	8,28,665	4,48,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,686	7,558	7,096	4,385	3,837
Other	2,267	30,723	6,365	1,879	5,668
Deposits	47,230	1,13,123	1,08,708	1,28,641	2,36,356
TOTAL	5,29,183	10,83,183	8,36,150	9,63,570	7,18,559
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	71,36,241	76,41,738	77,59,096	82,87,215	97,28,856
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	99,50,175	97,28,047	99,17,801	1,08,96,794	1,25,24,693
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·61	1·5	1·58	1·81	1·75
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·12	2·12	2·23	2·53	2·98

No. 2—H

INCOME (in rupees) of the MUNICIPALITIES in the **PUNJAB**, *in the official years 1907-08 to 1911-12*

Heads of Income	1907-08	1908-09	1909-10	1910-11	1911-12
Opening Balance	16,74,716	17,26,903	14,93,541	16,16,553	16,24,110
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	20,13,427	19,35,162	19,16,691	19,99,926	19,71,435
II—Animals for slaughter	1,62,906	1,50,246	1,80,551	1,79,585	1,89,705
III—Fuel and articles for lighting and washing	2,20,197	1,87,516	2,02,449	2,09,819	2,37,075
IV—Building materials	2,66,182	2,57,025	3,08,739	3,19,952	3,68,781
V—Drugs, gums, and spices	1,40,373	1,26,469	1,22,590	1,54,384	1,51,469
VI—Tobacco	76,275	70,794	66,837	81,511	98,498
VII—Cloth	5,06,047	4,45,178	5,43,766	6,23,307	6,55,592
VIII—Metals	1,92,078	1,74,846	2,27,584	2,43,133	2,61,243
Total	35,80,668	33,55,624	35,78,937	38,31,343	39,65,792
Tax on houses and lands	2,84,470	3,10,912	3,19,178	3,49,299	3,50,483
„ „ animals and vehicles	49,546	58,307	54,674	57,230	59,042
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	12,750	8,724	8,808	8,741	12,792
Water rate	46,714	49,221	51,046	54,621	53,221
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	6,900	6,771	7,343	13,192	39,691
Other taxes	22,570	22,877	27,351	26,214	8,796
Total municipal rates and taxes	40,03,618	38,12,436	40,47,337	43,40,640	44,89,817
Realisations under special Acts—					
From pounds	29,289	28,312	27,625	26,396	28,098
„ hackney carriages	12,838	12,759	14,787	16,249	32,683
„ licenses for the sale of spirits and drugs	..	18	..	..	..
„ other sources	1,992	1,035	844	3,170	9,011
Total	44,119	42,124	43,256	45,815	69,792
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	2,53,392	2,78,871	3,03,810	2,99,833	3,81,110
Sale proceeds of lands and produce of lands, etc.	1,45,934	2,82,188	1,67,720	2,59,142	2,76,821
Conservancy receipts (other than taxes and rates)	1,57,556	1,52,067	1,48,368	1,51,576	1,83,733
Fees and revenue from educational institutions	1,11,922	1,05,190	1,12,043	1,12,161	1,38,742
„ „ „ „ medical institutions	14,532	18,545	17,739	24,402	26,536
„ „ „ „ markets and slaughter-houses	77,880	86,020	90,177	76,092	31,033
„ „ „ „ tramways	..	..	..	121	..
Other fees	16,973	1,87,444	1,97,746	4,13,052	3,87,112
Fines under municipal and other Acts	28,305	27,204	26,295	27,540	35,336
Interest of Investments—					
For general purposes	3,929	12,530	4,724	5,148	9,194
„ educational purposes	909	910	910	924	3,711
„ medical purposes	2,269	2,129	2,136	2,102	2,204
Premium on loans	..	..	..	16	8
Total	8,13,601	11,53,098	10,71,668	13,72,109	14,75,540
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	60,225	1,33,739	99,483	1,05,026	3,18,778
„ educational purposes	19,421	25,565	47,904	18,298	18,363
„ medical purposes	10,231	29,945	10,551	13,040	40,594
From Local Funds—					
For general purposes	5,096	10,144	3,208	12,006	5,354
„ educational purposes	39,708	30,670	28,472	31,822	26,350
„ medical purposes	78,162	75,828	80,225	67,984	71,306
From other sources—					
For general purposes	2,628	8,797	2,969	2,141	1,000
„ educational purposes	3,273	238	3,631	1,645	14,623
„ medical purposes	10,924	7,851	6,323	8,033	6,855
Total	2,29,668	3,22,777	2,82,766	2,59,995	5,03,223
Miscellaneous—					
Recoveries on account of services rendered to private individuals	30,433	21,923	59,168	76,689	72,856
Other items	3,94,800	2,05,598	3,38,438	97,590	2,50,319
Total	4,25,233	2,27,521	3,97,606	1,74,279	3,23,175
Total Income	55,16,239	55,57,956	58,42,633	61,92,838	68,61,547
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	1,50,000	73,000	5,000	30,000	28,200
Loans—					
From Government	9,125	(*a*)—5,833	116	..	483
Raised in the market from private individuals	3,00,000	..	..	1,00,000	1,00,000
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	4,581	2,618	8,147	10,653	7,118
Other	19,617	45,441	35,136	19,109	29,548
Deposits	76,468	27,620	98,780	40,535	1,14,366
Total	5,59,791	1,42,846	1,47,179	3,00,297	2,79,715
Total Receipts, exluding opening balance	60,76,030	57,00,802	59,89,812	63,93,135	71,41,262
Total Receipts, including opening balance	77,50,746	74,27,705	74,83,353	80,09,688	87,65,372
Incidence of taxation (municipal rates and taxes) per head of population	1·92	1·98	2·18	2·31	2·38
Incidence of income per head of population	2·65	2·89	3·11	3·30	3·65

(*a*) This represents write-back of an erroneous debit to the Simla Municipality in the Accountant General's accounts for 1907-08

No. 2—I

INCOME (in rupees) of the MUNICIPALITIES in the **NORTH-WEST FRONTIER PROVINCE,** *in the official years 1907-08 to 1911-12*

Heads of Income	1907-08	1908-09	1909-10	1910-11	1911-12
Opening Balance	1,58,160	2,12,837	2,45,865	2,80,066	3,15,721
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	1,96,693	2,08,120	1,87,233	1,91,585	2,01,683
II—Animals for slaughter	8,272	8,378	8,703	10,153	11,158
III—Fuel and articles for lighting and washing	21,686	22,833	21,151	20,238	24,842
IV—Building materials	22,033	20,939	22,317	25,480	28,663
V—Drugs, gums, and spices	13,757	11,699	10,713	10,214	14,628
VI—Tobacco	7,286	6,635	6,955	6,324	6,946
VII—Cloth	92,388	91,126	90,587	93,192	1,14,496
VIII—Metals	15,458	16,738	16,667	15,610	17,035
Total	3,77,923	3,87,500	3,66,224	3,78,108	4,31,360
Tax on houses and lands	1,615	1,584	1,864	1,702	1,072
„ „ animals and vehicles	4,284	296	456	434	440
„ „ professions and trades	..	..	..	..	..
Tolls (on roads and ferries)	..	..	..	..	..
Water rate	4,770	5,052	5,283	4,070	4,352
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	298	640	844	602	522
Other rates	22	24	16	14	17
Total municipal rates and taxes	3,88,912	3,95,096	3,74,687	3,84,930	4,37,763
Realisations under special Acts—					
From pounds	589	583	516	506	687
„ hackney carriages	997	1,281	1,408	1,299	1,439
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
Total	1,586	1,864	1,924	1,805	2,126
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	74,230	78,101	82,580	82,675	90,712
Sale proceeds of lands and produce of lands, etc.	13,303	8,149	8,241	10,331	9,502
Conservancy receipts (other than taxes and rates)	21,197	17,274	22,257	18,566	19,389
Fees and revenue from educational institutions	14,969	14,616	10,330	16,865	18,885
„ „ „ „ medical institutions	333	252	303	444	377
„ „ „ „ markets and slaughter-houses	16,605	18,150	14,430	9,669	11,989
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,101	2,078	1,857	5,715	5,933
Fines under municipal and other Acts	2,766	2,283	2,534	2,633	2,127
Interest of Investments—					
For general purposes	1,011	1,242	1,961	1,962	1,700
„ educational purposes	194	49	..	..	77
„ medical purposes	105	105	129	41	24
Premium on loans	..	..	..	..	..
Total	1,46,814	1,42,299	1,50,622	1,48,901	1,60,715
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	..	..	9,316	11,400	..
„ educational purposes	3,480	3,060	8,643	8,000	23,500
„ medical purposes	..	35,000	50,000	98,060	10,199
From Local Funds—					
For general purposes	60	60	1,134	2,776	816
„ educational purposes	300	300	300	..	..
„ medical purposes	710	1,343	1,792	1,719	760
From other sources—					
For general purposes	85	..	8,443	7,069	3,210
„ educational purposes	172	..	..	204	262
„ medical purposes	835	181	82	84	157
Total	5,642	39,944	79,710	1,29,312	38,904
Miscellaneous—					
Recoveries on account of services rendered to private individuals	..	..	297	250	263
Other items	4,339	8,543	8,451	18,258	25,443
Total	4,339	8,543	8,748	18,508	25,706
Total Income	5,47,293	5,87,746	6,15,691	6,83,456	6,65,214
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	15,294	400	3,121	..	14,959
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	300	139	230
Other	50	..	200	223	1,661
Deposits	2,381	5,351	22,717	15,773	6,767
Total	17,725	5,751	26,338	16,135	23,617
Total Receipts, excluding opening balance	5,65,018	5,93,497	6,42,029	6,99,591	6,88,831
Total Receipts, including opening balance	7,23,178	8,06,334	8,87,894	9,79,657	10,04,552
Incidence of taxation (municipal rates and taxes) per head of population	2·36	2·47	2·41	2·58	3·08
Incidence of income per head of population	3·32	3·68	3·96	4·61	4·68

No. 2—J

INCOME (in rupees) of the MUNICIPALITIES in **BOMBAY** *(excluding the* **CITY** *of* **BOMBAY**), *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	31,16,004	37,66,800	39,46,838	47,24,068	47,70,827
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	11,09,567	12,20,250	13,94,174	13,49,104	15,07,712
II—Animals for slaughter	7,737	8,015	5,059	5,321	5,937
III—Fuel and articles for lighting and washing	1,91,336	1,85,113	2,14,972	2,12,432	2,38,787
IV—Building materials	1,29,926	1,41,033	1,39,132	1,34,543	1,41,372
V—Drugs, gums, and spices	69,039	69,987	74,955	68,293	75,478
VI—Tobacco	49,295	52,307	53,901	62,098	66,409
VII—Cloth	3,18,607	2,78,865	3,31,581	2,68,226	3,78,210
VIII—Metals	2,45,144	1,81,072	2,21,243	2,24,389	77,227
TOTAL	21,20,651	21,36,642	24,35,032	23,27,982	27,88,830
Tax on houses and lands	7,44,752	7,72,107	7,52,860	8,11,798	8,50,189
„ „ animals and vehicles	1,45,853	1,44,809	1,62,232	1,58,302	1,69,140
„ „ professions and trades	15,943	16,198	16,510	15,111	14,950
Tolls (on roads and ferries)	2,81,530	2,82,904	2,86,908	2,81,378	3,01,890
Water rate	6,97,775	7,04,439	7,28,584	7,85,356	9,03,120
Lighting rate	128	210	216	208	387
Conservancy (including scavenging and latrine rates)	3,47,797	3,70,089	3,75,431	3,87,591	4,17,031
Other rates	1,60,540	1,83,619	2,43,596	2,07,309	1,99,449
TOTAL MUNICIPAL RATES AND TAXES	45,14,969	46,11,017	50,01,369	49,75,035	56,44,986
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	27,286	26,796	29,585	32,745	36,822
„ hackney carriages	1,820	3,094	1,816	785	2,197
„ licenses for the sale of spirits and drugs	434	440	1,245	364	26
„ other sources	2,593	4,902	1,914	1,523	2,223
TOTAL	32,133	35,232	34,560	35,417	41,268
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,27,187	1,41,291	1,43,781	1,30,457	1,50,832
Sale proceeds of lands and produce of lands, etc.	5,17,164	5,89,801	9,37,630	2,56,612	2,84,503
Conservancy receipts (other than taxes and rates)	1,04,639	81,763	73,144	87,262	71,614
Fees and revenue from educational institutions	1,30,710	1,35,004	1,41,143	1,47,666	1,49,213
„ „ „ „ medical institutions	9,978	10,198	11,782	13,475	13,263
„ „ „ „ markets and slaughter-houses	3,01,499	3,15,195	3,29,444	3,50,803	3,82,616
„ „ „ „ tramways	3,539	3,454	3,462	3,487	3,467
Other fees	79,077	59,292	75,912	81,625	86,618
Fines under municipal and other Acts	24,581	24,974	19,673	29,711	45,405
Interest of Investments—					
For general purposes	63,661	92,134	1,02,489	1,26,418	1,34,458
„ educational purposes	1,345	2,439	820	1,183	1,015
„ medical purposes	6,442	5,343	6,292	6,508	6,782
Premium on loans	108	874	8	843	974
TOTAL	13,69,930	14,61,762	18,45,580	12,36,050	13,30,760
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	16,602	3,04,780	4,63,963	2,95,850	4,77,428
„ educational purposes	3,40,159	3,30,214	3,69,506	3,96,136	3,84,002
„ medical purposes	31,660	80,810	34,428	89,872	75,178
From Local Funds—					
For general purposes	26,851	21,169	74,333	39,762	51,005
„ educational purposes	59,050	57,246	58,497	56,873	55,617
„ medical purposes	53,313	53,227	42,786	56,088	43,077
From other sources—					
For general purposes	9,757	9,425	27,308	1,00,312	68,758
„ educational purposes	19,166	15,686	5,278	10,045	19,564
„ medical purposes	8,117	11,397	10,462	24,455	25,938
TOTAL	5,64,675	8,83,954	10,86,561	10,69,393	12,00,627
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	22,897	24,001	22,475	24,980	30,830
Other items	74,094	1,05,085	84,276	1,38,574	1,56,896
TOTAL	96,991	1,29,086	1,06,751	1,63,554	1,87,816
TOTAL INCOME	65,78,698	71,21,051	80,74,821	74,79,449	84,05,457
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	2,75,858	2,81,416	3,78,290	2,79,413	8,16,561
Loans—					
From Government	20,000	500	1,11,000	4,97,500	5,81,000
Raised in the market from private individuals	3,06,504	1,10,500	...	5,24,000	6,79,500
Realisations of sinking fund for repayment of loans	1,07,300	71,564	77,222	5,848	11,424
Advances—					
Permanent	5,211	7,361	5,602	5,728	6,846
Other	1,15,946	62,876	1,06,264	3,87,410	2,85,617
Deposits	5,82,919	4,96,344	4,49,903	5,37,083	8,49,515
TOTAL	14,13,738	10,30,561	11,28,281	22,36,982	32,30,663
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	79,92,436	81,51,612	92,03,102	97,16,431	1,16,36,120
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	1,11,08,440	1,19,18,412	1,31,49,940	1,44,38,184	1,64,06,947
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·92	1·96	2·12	2·11	2·44
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·8	3·03	3·43	3·15	3·57

No. 2—K

INCOME (in rupees) of the MUNICIPALITY of the **CITY** *of* **BOMBAY**, *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	2,12,739	2,05,723	10,85,659	1,61,875	2,88,472
MUNICIPAL RATES AND TAXES—					
Octroi—					
Class I—Articles of food or drink for men or animals	12,37,841	11,31,350	12,48,898	15,33,335	10,51,670
II—Animals for slaughter	1,63,897	1,70,023	1,71,834	1,76,017	2,10,852
III—Fuel and articles for lighting and washing	13	..	..	..	..
IV—Building materials	1,52,349	1,64,970	1,74,593	1,53,325	1,95,428
V—Drugs, gums, and spices	..	..	..	..	..
VI—Tobacco	2,80,355	2,78,890	28,11,614	2,59,907	2,78,896
VII—Cloth	..	..	..	..	..
VIII—Metals	..	..	..	..	..
TOTAL	18,34,455	17,45,233	18,75,939	21,22,584	17,36,876
Tax on houses and lands	31,13,846	32,94,871	39,69,083	45,76,754	49,76,319
,, ,, animals and vehicles	4,06,925	4,57,290	4,81,487	4,51,698	4,48,387
,, ,, professions and trades	89,132	88,804	91,184	91,606	1,05,084
Tolls (on roads and ferries)	22,967	22,567	20,067	20,500	21,100
Water rate	19,46,225	20,01,556	20,08,709	19,91,703	20,76,124
Lighting rate (a)	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	10,46,874	11,19,222	11,92,346	12,32,951	12,92,698
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	84,60,424	87,29,543	96,38,815	1,04,87,796	1,06,56,588
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	..	..	..	..	..
,, hackney carriages	17,152	19,949	1,316	1,308	..
,, licenses for the sale of spirits and drugs	1,43,750	1,43,750	1,43,750	1,43,750	1,43,750
,, other sources	..	10,525	5,254	6,400	8,692
TOTAL	1,60,902	1,74,224	1,50,320	1,51,458	1,52,442
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	1,23,465	73,634	92,635	96,111	86,886
Sale proceeds of lands and produce of lands, etc.	53,311	2,20,256	55,269	1,27,942	1,20,807
Conservancy receipts (other than taxes and rates)	3,038	5,512	5,930	5,834	7,283
Fees and revenue from educational institutions	..	..	..	..	..
,, ,, ,, ,, medical institutions	..	..	..	..	..
,, ,, ,, ,, markets and slaughter-houses	3,11,883	3,03,593	2,93,963	3,09,353	3,30,792
,, ,, ,, ,, tramways	51,844	54,335	54,449	54,468	54,543
Other fees	749	930	1,015	2,241	3,275
Fines under municipal and other Acts	11,046	11,237	11,697	13,935	23,381
Interest of Investments—					
For general purposes	1,90,378	1,75,219	2,18,252	2,83,276	3,09,189
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	30,000
TOTAL	7,45,714	8,44,716	7,33,210	8,93,160	9,66,106
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
,, educational purposes	..	..	..	..	..
,, medical purposes	..	..	..	..	..
TOTAL	..	..	..	..	..
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	..	..	..	..
Other items	2,08,666	1,95,157	3,19,676	2,60,148	4,39,386
TOTAL	2,08,666	1,95,157	3,19,676	2,60,148	4,39,386
TOTAL INCOME	95,75,706	99,43,640	1,08,42,021	1,17,92,562	1,22,14,522
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	59,07,648	62,85,796	84,65,448	1,40,40,057	1,07,54,570
Loans—					
From Government	..	..	..	..	..
Raised in the market from private individuals	12,75,000	13,50,000	30,00,000	15,00,000	30,00,000
Realisations of sinking fund for repayment of loans	3,13,618	3,42,407	3,71,843	4,03,587	4,41,268
Advances—					
Permanent	2,095	665	100	60	206
Other	20,58,385	26,91,832	19,68,011	20,97,986	25,53,729
Deposits	1,52,99,275	1,70,56,903	2,38,54,444	2,71,43,588	2,57,62,394
TOTAL	2,48,56,021	2,97,26,703	3,76,59,846	4,51,85,278	4,25,12,167
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	3,44,31,727	3,96,70,343	4,85,01,867	5,69,77,840	5,47,26,689
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	3,46,44,466	3,98,76,066	4,95,87,526	5,71,39,715	5,50,15,161
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	8·65	11·25	9·86	10·78	10·87
INCIDENCE OF INCOME PER HEAD OF POPULATION	9·79	8·92	11·09	12·12	12·47

(a) Included in tax on houses and lands

MUNICIPALITIES

No. 2—L

INCOME (in rupees) of the MUNICIPALITIES in the **CENTRAL PROVINCES** *and* **BERAR,** *in the official years 1907-08 to 1911-12*

Heads of Income	1907-08	1908-09	1909-10	1910-11	1911-12
Opening Balance	10,76,739	7,55,216	7,74,832	10,75,050	9,47,912
Municipal Rates and Taxes—					
Octroi—					
Class I—Articles of food or drink for men or animals	3,65,915	3,85,190	3,77,180	3,94,854	3,75,745
II—Animals for slaughter	28,362	30,467	29,251	30,067	27,499
III—Fuel and articles for lighting and washing	72,263	67,674	73,281	79,250	72,914
IV—Building materials	63,219	56,081	53,451	57,525	54,249
V—Drugs, gums, and spices	75,197	82,644	75,748	84,769	80,526
VI—Tobacco	21,700	23,813	20,078	24,355	23,000
VII—Cloth	1,46,624	1,16,300	1,35,161	1,70,059	1,77,066
VIII—Metals	36,134	30,233	32,936	39,197	45,804
Total	8,10,852	(a)7,94,091	(b)7,98,852	(c)8,81,880	(d)8,58,667
Tax on houses and lands	76,454	80,126	86,637	94,465	95,459
„ „ animals and vehicles	47,172	43,700	46,733	52,889	88,566
„ „ professions and trades	54,028	50,648	53,838	63,812	61,290
Tolls (on roads and ferries)	28,063	36,118	41,275	42,708	52,051
Water rate	1,64,909	1,80,920	1,71,331	1,90,387	2,17,249
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	1,76,918	1,90,549	1,85,896	1,95,508	2,03,618
Other taxes	72,754	79,208	99,865	85,788	81,986
Total municipal rates and taxes	14,31,150	14,55,360	14,84,427	16,07,437	16,58,783
Realisations under special Acts—					
From pounds	73,229	65,294	64,777	72,896	82,839
„ hackney carriages	5,810	5,317	5,495	5,849	7,504
„ licenses for the sale of spirits and drugs	..	..	..	21,392	..
„ other sources	12,812	6,245	7,738	..	17,077
Total	91,851	76,856	78,010	1,00,137	1,07,420
Revenue derived from municipal property and powers apart from taxation—					
Rents of lands, houses, serais, dâk bungalows, etc.	74,156	74,640	77,133	91,041	1,07,549
Sale proceeds of lands and produce of lands, etc.	50,132	68,340	61,860	63,784	74,200
Conservancy receipts (other than taxes and rates)	21,247	20,790	24,000	24,447	25,555
Fees and revenue from educational institutions	26,800	26,861	28,689	32,378	36,148
„ „ „ „ medical institutions	311	..	..	..	..
„ „ „ „ markets and slaughter-houses	1,15,051	1,02,137	1,01,609	1,11,518	1,25,192
„ „ „ „ tramways	..	..	..	..	..
Other fees	33,354	33,011	36,539	33,302	38,353
Fines under municipal and other Acts	11,486	10,252	9,314	16,252	13,982
Interest of Investments—					
For general purposes	3,251	3,155	2,903	3,007	3,010
„ educational purposes	182	182	192	203	..
„ medical purposes	..	..	..	..	..
Premium on loans	..	..	..	..	..
Total	3,35,970	3,39,368	3,42,238	3,75,932	4,23,989
Grants and Contributions (for general and special purposes)—					
From Government—					
For general purposes	21,599	1,00,210	3,15,303	2,43,660	26,865
„ educational purposes	45,193	58,154	60,713	63,814	71,702
„ medical purposes	4,069	21,350	13,420	18,150	2,38,778
From Local Funds—					
For general purposes	23,932	7,578	7,087	6,209	6,113
„ educational purposes	70	4,543	2,043	103	708
„ medical purposes	..	..	259	755	773
From other sources—					
For general purposes	R3,842	6,883	16,920	9,572	12,390
„ educational purposes	6,628	4,045	5,437	4,738	924
„ medical purposes	..	..	344	500	..
Total	1,15,333	2,02,763	4,21,526	3,47,501	3,58,263
Miscellaneous—					
Recoveries on account of services rendered to private individuals	2,214	2,908	3,360	4,413	4,244
Other items	1,04,723	85,980	1,01,121	85,275	93,841
Total	1,06,937	88,888	1,04,481	89,688	98,085
Total Income	20,81,241	21,63,235	24,30,682	25,20,695	26,46,530
Extraordinary and Debt—					
Sale proceeds of Government securities and withdrawals from savings bank	9,622	13,000	..	..	1,99,111
Loans—					
From Government	1,50,000	2,05,000	4,96,500	3,69,500	3,74,000
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	1,911	279	544	233	255
Other	1,52,981	1,66,361	1,01,777	1,21,997	1,10,043
Deposits	77,332	1,45,665	84,932	1,51,854	77,684
Total	3,91,846	5,03,305	6,83,753	6,43,584	7,61,093
Total Receipts, excluding opening balance	24,73,087	26,93,540	31,14,435	31,64,279	34,07,623
Total Receipts, including opening balance	35,49,826	34,48,756	38,89,267	42,39,329	43,55,535
Incidence of taxation (municipal rates and taxes) per head of population	1·59	1·65	1·69	1·82	1·90
Incidence of income per head of population	2·48	2·46	2·76	2·86	3·04

(a) Includes R644 the details of which are not available
(b) Includes R694 on account of octroi received from Cantonment fund
(c) Includes R593 on account of octroi received from Cantonment fund
(d) „ R719 „ „ „ „

No. 2—M

INCOME (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	15,30,757	15,02,766	15,68,226	14,24,631	14,75,381
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	10,71,221	11,01,379	11,83,897	12,30,213	12,80,409
„ „ animals and vehicles	2,68,233	2,68,828	2,73,381	2,80,197	2,93,639
„ „ professions and trade	2,22,763	2,27,983	2,34,024	2,37,110	2,48,186
Tolls (on roads and ferries)	4,60,961	4,81,358	4,90,334	5,22,454	5,20,152
Water rate	3,29,828	3,66,151	3,88,414	4,30,149	4,62,641
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	9,432	11,332	11,911	10,526	10,108
TOTAL MUNICIPAL RATES AND TAXES	23,62,438	24,57,031	25,81,961	27,10,649	28,15,135
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	644	1,319	582	545	730
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	14,408	11,486	20,888	18,047	18,653
TOTAL	15,052	12,805	21,470	18,592	19,383
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	48,825	50,496	53,276	61,150	61,955
Sale proceeds of lands and produce of lands, etc.	60,316	45,272	73,338	67,873	86,036
Conservancy receipts (other than taxes and rates)	58,863	61,090	81,790	84,446	80,679
Fees and revenue from educational institutions	1,59,000	1,53,319	1,58,889	1,74,359	1,67,611
„ „ „ „ medical institutions	12,381	12,085	11,917	13,600	14,397
„ „ „ „ markets and slaughter-houses	2,76,457	2,82,477	2,92,984	3,04,042	3,24,627
„ „ „ „ tramways	..	..	..	..	..
Other fees	1,34,412	1,33,530	1,40,572	1,44,613	1,53,429
Fines under municipal and other Acts	9,606	6,172	5,471	57,835	53,444
Interest of Investments—					
For general purposes	3,506	5,189	6,653	10,827	14,595
„ educational purposes	753	928	845	816	876
„ medical purposes	9,411	8,937	9,650	8,902	9,218
Premium on loans	..	..	..	..	..
TOTAL	7,73,530	7,59,495	8,35,385	9,28,463	9,66,867
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	95,525	2,70,625	4,39,124	6,94,342	7,85,997
„ educational purposes	87,021	92,023	33,678	25,893	36,984
„ medical purposes	31,705	8,810	16,752	27,424	1,37,361
From Local Funds—					
For general purposes	4,931	12,579	13,100	3,138	2,217
„ educational purposes	..	168	98	168	..
„ medical purposes	1,03,282	1,11,131	1,21,383	1,24,099	1,18,216
From other sources—					
For general purposes	12,598	15,091	15,986	33,058	3,16,055
„ educational purposes	5,959	229	205	..	8,985
„ medical purposes	3,491	5,866	9,432	9,239	11,050
TOTAL	3,44,512	5,16,522	6,49,758	9,17,361	14,16,865
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	1,90,116	1,90,690	1,99,727	2,06,008	2,20,655
Other items	39,030	32,902	30,358	51,907	43,267
TOTAL	2,29,146	2,23,592	2,30,085	2,57,915	2,63,922
TOTAL INCOME	37,24,678	39,69,445	43,18,659	48,32,980	54,82,172
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	957	18,157	13,730	29,602	7,309
Loans—					
From Government	1,00,650	1,26,850	4,40,000	3,25,660	2,27,690
Raised in the market from private individuals	7,000	..	..	..	..
Realisations of sinking fund for repayment of loans	4,997	4,983	6,196	6,276	7,048
Advances—					
Permanent	1,004	970	1,121	1,259	745
Other	2,12,774	2,69,438	2,20,992	3,93,206	3,62,733
Deposits	2,68,632	3,08,574	3,10,373	3,21,486	3,62,634
TOTAL	5,96,014	7,28,972	9,92,412	10,77,489	9,68,159
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	43,20,692	46,98,417	53,11,051	59,10,469	64,50,331
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	58,51,449	62,01,183	68,79,297	73,35,100	79,25,712
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·23	1·28	1·34	1·31	1·35
INCIDENCE OF INCOME PER HEAD OF POPULATION	1·94	2·06	2·24	2·31	2·64

MUNICIPALITIES

No. 2—N

INCOME (in rupees) of the MUNICIPALITY of the **CITY of MADRAS**, *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	19,67,692	27,27,825	32,55,772	40,81,155	38,08,245
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	6,26,964	7,13,767	7,08,585	7,56,618	7,85,574
„ „ animals and vehicles	93,739	97,345	97,788	1,30,953	1,07,379
„ „ professions and trades	1,13,693	1,45,584	1,49,385	1,64,205	1,66,054
Tolls (on roads and ferries)	44,347	39,942	43,468	42,004	43,526
Lighting rate	4,04,442	4,62,083	4,62,444	4,91,759	5,10,385
Water rate	78,326	89,344	88,604	94,637	98,227
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	30,159	30,428	30,548	..	31,767
TOTAL MUNICIPAL RATES AND TAXES	13,91,670	15,78,493	15,80,322	16,80,176	17,42,912
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	..	..	..	..	..
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
TOTAL	..	..	..	..	..
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	34,595	38,294	39,942	39,804	41,043
Sale proceeds of lands and produce of lands, etc.	50,409	54,312	27,831	51,390	29,918
Conservancy receipts (other than taxes and rates)	17,978	18,936	21,436	20,208	17,520
Fees and revenue from educational institutions	..	..	..	..	..
„ „ „ „ medical institutions	240	..	238	523	56
„ „ „ „ markets and slaughter-houses	60,045	57,381	59,476	53,680	1,19,536
„ „ „ „ tramways	..	..	..	..	..
Other fees	2,95,146	2,63,837	2,90,516	3,40,097	2,53,454
Fines under municipal and other Acts	2,778	2,420	3,667	4,120	5,998
Interest of Investments—					
For general purposes	..	..	5,250	62,709	19,416
„ educational purposes	..	..	..	..	..
„ medical purposes	..	1,127	3,382	2,254	2,254
Premium on loans	..	..	..	..	41,184
TOTAL	4,61,191	4,36,307	4,48,738	5,74,785	5,30,379
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	5,32,050	47,050	3,32,050	7,32,050	5,48,650
„ educational purposes	21,620	29,050	..	..	..
„ medical purposes	..	..	50	300	300
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
From other sources—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	5,53,670	76,100	3,32,100	7,32,350	5,48,950
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	11,331	10,901	10,915	13,499	25,204
Other items	1,46,020	1,41,328	1,74,322	1,41,900	1,51,288
TOTAL	1,57,351	1,52,229	1,85,237	1,55,399	1,76,492
TOTAL INCOME	25,63,882	22,43,129	25,46,897	31,92,710	29,98,733
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	..	..	..	..	..
Loans—					
From Government	..	4,00,000	4,00,000	..	1,00,000
Raised in the market from private individuals	..	..	5,25,000	50,000	3,00,000
Realisations of sinking fund for repayment of loans	74,084	77,950	80,951	89,103	90,903
Advances—					
Permanent	..	115	200	120	..
Other	9,054	17,562	37,533	30,392	9,370
Deposits	4,48,319	6,32,254	11,45,725	6,46,549	15,29,997
TOTAL	5,31,457	11,27,881	21,89,409	8,16,164	20,30,270
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	30,95,339	33,71,010	47,36,306	39,58,874	50,29,003
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	50,63,031	60,98,835	79,92,078	80,40,029	88,37,248
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	2·73	3·09	3·12	3·24	3 36
INCIDENCE OF INCOME PER HEAD OF POPULATION	5·03	4·44	5	6·05	5·79

No. 2—O

INCOME (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1907-08 to 1911-12*

HEADS OF INCOME	1907-08	1908-09	1909-10	1910-11	1911-12
OPENING BALANCE	15,424	24,652	13,541	13,081	21,645
MUNICIPAL RATES AND TAXES—					
Octroi : Total	..	..	..	..	..
Tax on houses and lands	9,718	9,531	9,624	9,113	10,564
„ „ animals and vehicles	792	773	756	736	745
„ „ professions and trades	4,130	4,009	4,148	3,787	3,760
Tolls (on roads and ferries)	1,030	1,293	1,009	1,206	1,248
Water rate	774	704	1,608	904	1,141
Lighting rate	..	..	..	..	..
Conservancy (including scavenging and latrine rates)	..	..	..	..	..
Other taxes	..	..	..	..	..
TOTAL MUNICIPAL RATES AND TAXES	16,444	16,310	17,145	15,746	17,458
REALISATIONS UNDER SPECIAL ACTS—					
From pounds	2,511	2,726	2,138	1,939	2,107
„ hackney carriages	..	..	..	..	..
„ licenses for the sale of spirits and drugs	..	..	..	..	..
„ other sources	..	..	..	..	..
TOTAL	2,511	2,726	2,138	1,939	2,107
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
Rents of lands, houses, serais, dâk bungalows, etc.	..	..	..	..	..
Sale proceeds of lands and produce of lands, etc.	1,457	3,372	521	..	..
Conservancy receipts (other than taxes and rates)	..	..	..	..	..
Fees and revenue from educational institutions	242	192	164	140	154
„ „ „ „ medical institutions	553	116	..	..	..
„ „ „ „ markets and slaughter-houses	3,089	4,785	6,012	5,991	5,148
„ „ „ „ tramways	..	..	..	..	..
Other fees	572	422	328	1,023	1,105
Fines under municipal and other Acts	108	128	246	112	227
Interest of Investments—					
For general purposes	61	62	61	62	62
„ educational purposes	..	..	..	..	..
„ medical purposes	210	..	..	..	..
Premium on loans	..	..	..	..	..
TOTAL	6,364	9,077	7,332	7,328	6,696
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—					
From Government—					
For general purposes	..	..	..	9,000	..
„ educational purposes	1,080	1,440	1,440	3,740	1,440
„ medical purposes	2,520	..	..	..	..
From Local Funds—					
For general purposes	..	..	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	544	..	..	..	..
From other sources—					
For general purposes	500	3,500	..	..	..
„ educational purposes	..	..	..	..	..
„ medical purposes	..	..	..	..	..
TOTAL	4,644	4,940	1,440	12,740	1,440
MISCELLANEOUS—					
Recoveries on account of services rendered to private individuals	..	23	..	7	18
Other items	..	..	..	..	..
TOTAL	..	23	..	7	18
TOTAL INCOME	29,963	33,076	28,055	37,760	27,719
EXTRAORDINARY AND DEBT—					
Sale proceeds of Government securities and withdrawals from savings bank	22	..	..	..	..
Loans—					
From Government	15,000	..	..	..	..
Raised in the market from private individuals	..	..	..	..	..
Realisations of sinking fund for repayment of loans	..	..	..	..	..
Advances—					
Permanent	..	..	..	..	..
Other	..	..	..	..	..
Deposits	..	..	..	..	..
TOTAL	15,022	..	..	..	..
TOTAL RECEIPTS, EXCLUDING OPENING BALANCE	44,985	33,076	28,055	37,760	27,719
TOTAL RECEIPTS, INCLUDING OPENING BALANCE	60,409	57,728	41,596	50,841	49,364
INCIDENCE OF TAXATION (MUNICIPAL RATES AND TAXES) PER HEAD OF POPULATION	1·03	1·09	1·12	1·03	1·02
INCIDENCE OF INCOME PER HEAD OF POPULATION	2·95	2·16	1·84	2·47	1·96

No. 3

EXPENDITURE (in rupees) of the MUNICIPALITIES in BRITISH INDIA, in the official years 1907-08 to 1911-12

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	25,36,130	25,15,485	25,92,583	26,78,223	28,45,615
Collection of taxes	26,97,240	26,73,093	25,96,979	26,15,969	26,87,850
Collection of tolls on roads and ferries	62,745	60,926	51,361	70,226	73,258
Survey of land	1,59,285	1,06,166	1,23,173	1,45,160	1,17,572
Refunds	1,36,997	1,35,122	1,58,060	1,64,268	1,60,930
Pensions and gratuities	2,74,109	3,96,388	3,18,418	3,34,824	3,61,403
TOTAL	58,66,506	58,87,180	58,40,574	60,08,570	62,46,623
PUBLIC SAFETY—					
Fire	4,66,130	5,10,481	5,21,891	5,73,842	6,96,313
Lighting	24,93,847	28,30,399	30,55,544	32,94,767	35,32,786
Police	8,21,891	6,99,288	6,75,310	6,33,487	1,78,369
Rewards for the destruction of wild animals and snakes	10,081	10,156	11,497	14,319	14,912
TOTAL	37,91,949	40,50,324	43,99,754	45,16,415	44,22,380
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	31,57,848	29,31,642	51,94,060	46,29,256	43,33,286
Establishment, repairs, etc.	33,82,929	34,58,427	34,58,131	34,82,534	40,68,809
Drainage—					
Capital outlay	20,41,010	23,84,825	35,64,255	40,97,794	37,11,627
Establishment, repairs, etc.	16,78,892	17,38,297	16,90,042	18,71,874	20,78,937
Conservancy	1,18,64,526	1,31,39,339	1,23,12,279	1,22,16,938	1,26,39,684
Hospitals and dispensaries	36,58,766	38,56,251	38,75,355	40,63,126	39,81,932
Plague charges	14,76,396	10,98,421	11,58,185	9,21,700	8,16,781
Vaccination	2,29,155	2,75,835	2,44,857	2,41,391	2,68,771
Markets and slaughter-houses	14,17,241	14,06,364	17,45,818	16,33,341	17,41,830
Pounds	90,814	1,03,602	89,521	1,20,686	94,828
Dâk bungalows and serais	91,671	78,084	67,951	67,726	71,198
Arboriculture, gardens, etc.	6,42,248	7,16,367	5,71,065	6,10,278	6,20,673
Veterinary charges	75,353	74,479	83,637	1,29,552	1,50,010
Registration of births and deaths	1,87,266	1,73,574	1,80,701	1,83,848	1,93,132
Public Works—					
Establishment	10,64,235	11,79,064	12,77,632	13,17,157	13,57,352
Buildings	10,21,128	13,05,632	12,68,983	20,69,352	16,35,078
Roads	59,07,590	62,12,955	68,37,930	77,48,223	73,52,423
Stores	1,18,606	1,09,997	82,416	1,16,078	1,53,763
Miscellaneous works	749	1,03,454	2,33,120	1,73,285	3,04,267
TOTAL PUBLIC HEALTH AND CONVENIENCE	3,81,06,423	4,03,46,609	4,39,35,938	4,56,94,139	4,55,74,381
PUBLIC INSTRUCTION—					
Schools and colleges	24,42,764	25,78,825	26,97,549	31,23,731	32,35,266
Contributions	9,10,005	9,73,326	8,25,641	8,01,007	8,32,594
Libraries, museums, menageries, etc.	2,33,911	1,37,804	1,17,120	1,34,134	1,62,014
TOTAL	35,86,680	36,89,955	36,40,310	40,58,872	42,29,874
CONTRIBUTIONS FOR GENERAL PURPOSES	9,91,673	10,77,608	14,25,573	15,55,893	16,83,809
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	7,00,475	7,69,548	7,75,893	8,07,308	8,84,397
Interest due on account of year of report	54,51,519	55,07,992	56,45,990	59,88,461	60,23,101
Discount	1,35,430	2,05,251	3,39,569	1,08,366	15,794
Actual cost of works done for private individuals	1,08,345	1,13,017	88,481	1,01,094	1,52,615
Miscellaneous charges	16,10,668	16,21,704	20,07,217	20,16,648	28,33,398
TOTAL	80,06,437	82,17,512	88,57,150	90,21,877	99,09,305
TOTAL EXPENDITURE	6,03,49,668	6,32,69,188	6,79,63,787	7,08,55,866	7,20,66,377
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	12,03,761	9,69,434	14,44,933	32,16,470	46,74,268
In Savings Bank	52,35,269	63,16,512	1,08,96,033	1,25,75,608	99,30,943
Payments to sinking fund	18,64,008	19,21,142	19,57,703	20,76,873	24,28,607
Repayment of loans	20,12,430	20,99,597	23,49,695	21,15,736	22,97,217
Advances—					
Permanent	24,813	28,871	34,427	37,524	28,466
Other	42,45,491	46,23,450	22,03,138	41,46,094	48,27,115
Deposits	1,71,87,928	1,90,78,873	2,63,08,023	2,94,06,158	2,91,21,174
TOTAL EXTRAORDINARY AND DEBT	3,17,73,700	3,50,37,879	4,51,93,952	5,35,74,463	5,33,07,790
TOTAL DISBURSEMENTS	9,21,23,368	9,83,07,067	11,31,74,038	12,44,30,329	12,53,74,167
CLOSING BALANCE	1,93,94,634	2,16,15,056	2,49,78,196	2,63,53,892	2,98,19,780

No. 3—A

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BURMA** *(excluding* **RANGOON**), *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,23,367	2,01,839	2,02,047	2,19,730	2,29,841
Collection of taxes	58,902	64,426	61,880	63,475	70,355
Collection of tolls on roads and ferries	6,100	4,268	1,386	7,033	4,854
Survey of land	24,609	22,586	23,724	21,621	30,116
Refunds	31,258	40,254	31,292	33,646	17,044
Pensions and gratuities	3,555	9,873	29,516	20,313	17,510
TOTAL	3,47,791	3,43,246	3,49,845	2,65,827	3,69,720
PUBLIC SAFETY—					
Fire	23,060	24,702	30,267	22,791	42,523
Lighting	2,01,325	1,99,184	2,02,941	2,06,111	2,06,968
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	70	..	..
TOTAL	2,24,385	2,23,886	2,33,278	2,28,902	2,49,491
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	20,746	11,625	41,546	81,258	1,17,420
Establishment, repairs, etc.	2,52,857	1,93,520	71,031	1,06,010	1,58,015
Drainage—					
Capital outlay	4,894	13,118	9,001	12,467	71,786
Establishment, repairs, etc.	8,386	7,423	8,015	2,550	91,971
Conservancy	6,43,721	7,40,271	7,13,485	8,39,194	7,43,624
Hospitals and dispensaries	7,17,305	7,32,155	5,31,878	6,49,847	6,03,319
Plague charges	2,21,212	1,74,035	3,11,081	2,01,048	1,29,686
Vaccination	15,617	15,463	15,329	15,545	15,542
Markets and slaughter-houses	2,19,494	2,57,064	2,53,071	3,12,747	3,97,584
Pounds	7,745	13,844	10,184	11,289	11,300
Dâk bungalows and serais	4,214	3,457	1,979	934	1,014
Arboriculture, gardens, etc.	11,291	13,008	12,427	13,743	9,870
Veterinary charges	2,390	6,923	8,124	3,008	2,090
Registration of births and deaths	13,804	15,041	14,971	15,837	16,796
Public Works—					
Establishment	1,20,439	1,23,993	1,35,912	1,50,990	1,49,850
Buildings	13,854	9,295	4,471	5,184	25,671
Roads	3,79,370	3,99,873	4,29,772	3,96,406	4,02,672
Stores	5,823	10,398	5,709	6,589	29,843
TOTAL PUBLIC HEALTH AND CONVENIENCE	26,63,162	27,40,506	25,77,986	28,24,646	29,78,053
PUBLIC INSTRUCTION—					
Schools and colleges	32,911	43,722	46,427	61,746	65,964
Contributions	1,21,052	1,13,803	1,03,410	87,266	95,513
Libraries, museums, menageries, etc.	545	682	1,985	3,725	957
TOTAL	1,54,508	1,58,207	1,51,822	1,52,737	1,62,434
CONTRIBUTIONS FOR GENERAL PURPOSES	25,627	35,129	47,643	67,839	92,925
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	50,770	69,558	67,406	1,24,837	1,34,513
Interest due on account of year of report	63,076	55,584	56,573	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	291	1,255	4,443
Miscellaneous charges	20,359	14,528	14,196	93,042	60,612
TOTAL	1,34,205	1,39,670	1,38,466	2,19,134	1,99,568
TOTAL EXPENDITURE	35,49,678	36,40,644	34,99,040	38,59,115	40,52,191
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	551	..	50,182	..
In Savings Bank	..	..	..	67,000	..
Payments to sinking fund	35,336	32,127	36,884	36,400	38,363
Repayment of loans	38,017	40,286	37,978	38,757	52,492
Advances—					
Permanent	1,545	807	745	413	100
Other	79,993	52,698	70,257	63,368	34,053
Deposits	76,746	1,54,601	1,23,916	1,74,503	2,06,310
TOTAL EXTRAORDINARY AND DEBT	2,31,637	2,81,070	(a)2,69,780	4,30,623	3,31,318
TOTAL DISBURSEMENTS	37,81,315	39,21,714	37,85,119	42,89,738	43,83,509
CLOSING BALANCE	8,16,649	9,27,974	9,94,471	9,70,521	10,96,974
NET AMOUNT OF DEBT	28,20,558	28,89,028	26,87,183	29,04,425	29,24,937

(a) Includes Rs. 16,299 the details of which are not available owing to destruction of all municipal records of the Taungdwingyi municipality by fire

MUNICIPALITIES

No. 3—B

EXPENDITURE (in rupees) of the MUNICIPALITY of **RANGOON**, *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,18,526	1,25,632	1,24,419	1,29,950	1,50,386
Collection of taxes	60,014	58,438	55,036	55,820	57,724
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	1,132	437	209	3,888	140
Refunds	480	3,003	1,006	1,030	663
Pensions and gratuities	14,804	(a)1,36,559	18,806	15,506	25,376
TOTAL	1,94,956	3,24,069	1,99,476	2,06,194	2,34,289
PUBLIC SAFETY—					
Fire	58,280	70,635	83,741	62,836	1,16,099
Lighting	44,487	1,30,108	1,81,431	1,88,561	1,95,080
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	..	..	..	..	..
TOTAL	1,02,767	2,00,743	2,65,172	2,51,397	3,11,179
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	2,80,218	3,38,759	3,71,617	1,70,403	2,12,741
Establishment, repairs, etc.	1,82,442	2,21,349	1,65,270	1,78,284	2,12,811
Drainage—					
Capital outlay	1,28,717	71,500	41,587	23,568	44,240
Establishment, repairs, etc.	2,48,426	2,09,142	1,39,611	1,55,796	1,11,342
Conservancy	5,62,226	5,11,324	5,24,049	5,58,279	5,26,178
Hospitals and dispensaries	64,947	88,169	78,828	90,830	1,12,898
Plague charges	2,74,100	2,14,503	1,75,384	1,22,697	99,576
Vaccination	21,644	53,704	23,644	21,439	24,355
Markets and slaughter-houses	2,05,073	1,65,450	2,01,622	1,21,287	97,541
Pounds	813	1,013	..	888	646
Dâk bungalows and serais	..	..	808	..	..
Arboriculture, gardens, etc.	25,000	28,046	28,458	26,191	29,475
Veterinary charges	14,490	14,845	18,459	64,009	56,363
Registration of births and deaths	8,829	13,710	15,535	13,121	13,405
Public Works—					
Establishment	1,45,782	1,50,731	1,70,191	1,69,566	1,64,916
Buildings	9,473	1,762	11,457	11,692	1,146
Roads	3,82,308	3,99,643	2,42,264	3,14,933	3,02,584
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	25,54,488	24,83,650	22,08,784	20,42,983	20,10,217
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	..	..
Contributions	1,68,155	1,68,731	1,53,993	1,84,576	1,94,339
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	1,68,155	1,68,731	1,53,993	1,84,576	1,94,339
CONTRIBUTIONS FOR GENERAL PURPOSES	53,437	49,463	15,750	19,078	26,713
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	4,85,571	5,10,169	5,52,766	5,49,604	5,69,241
Interest due on account of year of report	..	22,880	..	..	..
Discount	37,289	66,109	..	39,337	8,395
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	28,001	32,692	33,341	44,378	53,711
TOTAL	5,50,861	6,31,850	5,86,107	6,33,319	6,31,347
TOTAL EXPENDITURE	36,24,664	38,58,506	34,29,282	33,37,547	34,08,084
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	24,877	24,663	29,198	30,674	1,61,684
In Savings Bank	..	..	..	..	..
Payment to sinking fund	2,16,458	2,30,777	2,48,797	2,56,564	3,32,434
Repayments of loans	57,500	57,500	57,500	57,500	57,500
Advances—					
Permanent	..	..	..	..	..
Other	8,25,477	6,87,777	3,08,938	2,58,477	1,83,727
Deposits	1,38,619	1,55,392	1,23,984	1,44,798	1,88,443
TOTAL EXTRAORDINARY AND DEBT	12,62,931	11,56,109	7,68,417	7,48,013	9,23,788
TOTAL DISBURSEMENTS	48,87,505	50,14,615	41,97,699	40,85,560	43,31,872
CLOSING BALANCE	13,81,635	18,12,086	14,61,381	20,92,323	27,40,147
NET AMOUNT OF DEBT	1,01,172	1,10,31,707	1,06,85,442	1,09,67,833	70,72,019

(a) The increase under this head is due to the inclusion of values of annuities for, and payment of gratuities to, certain officers of the municipality

No. 3—C

EXPENDITURE (in rupees) of the MUNICIPALITIES in **ASSAM**,* *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	51,566	47,627	52,035	50,911	13,197
Collection of taxes	47,811	48,808	56,515	56,595	12,582
Collection of tolls on roads and ferries	2,891	2,636	2,054	3,757	963
Survey of land	1,229	1,544	1,297	3,802	..
Refunds	1,382	668	4,655	1,925	160
Pensions and gratuities	428	1,047	258	402	380
TOTAL	1,05,307	1,02,330	1,16,814	1,17,392	27,282
PUBLIC SAFETY—					
Fire	207	634	481	1,055	153
Lighting	60,399	67,802	67,608	74,473	16,482
Police	2,442	111	..	8	..
Rewards for the destruction of wild animals and snakes	619	589	514	719	114
TOTAL	63,667	69,136	68,603	76,250	16,749
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,23,003	79,391	4,19,850	1,76,077	81,881
Establishment, repairs, etc.	79,086	96,231	1,03,441	1,04,909	21,762
Drainage—					
Capital outlay	13,117	17,480	22,263	11,670	453
Establishments, repairs, etc.	32,474	30,774	36,750	37,454	8,838
Conservancy	4,89,967	5,00,116	4,64,774	5,14,931	1,07,195
Hospitals and dispensaries	1,30,980	1,47,337	1,48,402	90,534	11,047
Plague charges	1,514	..	..	13	4,685
Vaccination	4,802	4,907	5,176	5,441	1,102
Markets and slaughter-houses	19,681	16,746	12,695	11,334	7,963
Pounds	6,629	7,624	6,433	5,882	5,825
Dâk bungalows and serais	294	432	401	608	137
Arboriculture, gardens, etc.	5,166	4,800	5,402	4,958	3,046
Veterinary charges	3,687	1,763	1,952	2,428	26
Registration of births and deaths	247	245	273	246	245
Public Works—					
Establishment	24,658	25,952	33,681	37,058	9,979
Buildings	8,484	16,542	15,351	15,274	6,440
Roads	2,06,331	211,682	2,44,780	2,59,911	51,561
Stores	9,942	1,904	3,217	1,389	6,355
TOTAL PUBLIC HEALTH AND CONVENIENCE	11,60,062	12,23,926	15,24,841	12,80,117	3,28,540
PUBLIC INSTRUCTION—					
Schools and colleges	18,810	26,930	25,840	26,168	4,560
Contributions	33,262	32,018	41,562	37,048	9,979
Libraries, museums, menageries, etc.	1,609	1,562	2,718	2,275	1,500
TOTAL	53,681	60,510	70,120	65,491	16,039
CONTRIBUTIONS FOR GENERAL PURPOSES	1,437	1,377	3,505	6,313	824
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,004	456	287	..	..
Interest due on account of year of report	9,214	12,341	14,506	22,303	529
Discount	..	..	..	..	..
Actual cost of works done for private individuals	16,147	18,852	8,875	13,643	778
Miscellaneous charges	44,443	42,483	40,287	50,705	12,269
TOTAL	76,808	74,132	63,955	86,651	13,576
TOTAL EXPENDITURE	14,54,962	15,31,411	18,47,838	16,32,214	4,03,010
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	2,100	8,400	..	..	..
In Savings Bank	..	150	6,500	5,000	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	20,742	28,626	21,693	30,842	5,450
Advances—					
Permanent	1,940	1,725	865	745	110
Other	1,56,355	1,91,525	1,34,323	62,135	3,061
Deposits	28,087	22,130	22,635	38,022	1,126
TOTAL EXTRAORDINARY AND DEBT	2,09,224	2,52,556	1,86,016	1,36,744	9,747
TOTAL DISBURSEMENTS	16,64,186	17,83,967	20,33,854	17,68,958	4,12,757
CLOSING BALANCE	3,78,505	2,86,581	3,23,073	4,07,736	1,90,233
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

* Includes Eastern Bengal Municipalities up to 1910-11

MUNICIPALITIES

No. 3—D

EXPENDITURE (in rupees) of the MUNICIPALITIES in **BENGAL*** *(excluding* **CALCUTTA***), in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,88,910	1,59,586	1,63,351	1,62,711	1,54,971
Collection of taxes	1,94,562	1,93,596	2,05,638	2,03,583	1,75,111
Collection of tolls on roads and ferries	3,593	1,032	125	134	1,294
Survey of land	11,252	7,421	5,(09	9,995	11,672
Refunds	7,028	7,007	23,712	4,546	7,975
Pensions and gratuities	1,472	2,681	1,264	2,291	1,051
TOTAL	4,06,817	3,71,323	3,99,099	3,83,260	3,52,074
PUBLIC SAFETY—					
Fire	27,992	33,861	38,581	48,537	59,073
Lighting	2,45,336	2,64,558	3,11,659	2,92,346	2,79,603
Police	20,781	968	357	456	..
Rewards for the destruction of wi[d animals and snakes	1,890	1,797	1,505	1,854	1,557
TOTAL	2,95,999	3,01,184	3,52,102	3,43,193	3,40,233
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply —					
Capital outlay	1,13,054	1,81,259	2,71,625	1,43,350	3,51,051
Establishment, repairs, etc.	2,26,555	2,52,583	2,46,408	2,32,525	2,84,819
Drainage—					
Capital outlay	1,44,973	2,27,059	4,14,437	3,22,890	1,65,933
Establishment, repairs, etc.	1,23,849	1,32,529	1,24,938	1,28,938	1,16,574
Conservancy	13,40,418	14,03,955	14,30,805	14,31,108	14,59,739
Hospitals and dispensaries	5,18,773	5,72,471	6,18,162	6,25,160	2,88,204
Plague charges	94,904	54,154	41,714	40,664	17,705
Vaccination	20,769	20,903	21,689	20,957	18,815
Markets and slaughter-houses	53,416	31,635	30,465	43,765	64,745
Pounds	5,137	4,602	4,528	4,123	2,560
Dâk bungalows and serais	6,413	5,848	5,734	6,010	283
Arboriculture, gardens, etc.	9,446	7,613	9,027	8,282	10,301
Veterinary charges	6,578	6,287	7,230	8,933	6,007
Registration of births and deaths	1,053	1,276	1,589	2,025	2,399
Public Works—					
Establishment	90,624	94,923	96,822	94,458	95,712
Buildings	48,581	55,989	91,973	1,19,468	61,839
Roads	6,24,196	6,04,371	5,63,083	5,83,087	6,10,956
Stores	8,540	6,015	5,183	18,472	28,518
TOTAL PUBLIC HEALTH AND CONVENIENCE	34,37,279	36,63,472	39,85,412	38,34,215	35,86,160
PUBLIC INSTRUCTION—					
Schools and colleges	57,549	61,498	63,780	66,825	69,390
Contributions	84,276	87,387	92,203	91,943	87,696
Libraries, museums, menageries, etc.	1,618	2,098	1,584	2,105	1,937
TOTAL	1,43,443	1,50,983	1,57,567	1,60,873	1,59,023
CONTRIBUTIONS FOR GENERAL PURPOSES	6,637	8,930	9,681	13,907	6,273
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	1,161	..
Interest due on account of year of report	1,53,771	1,60,430	1,56,707	1,62,117	1,57,244
Discount	2,889	..	..	28	..
Actual cost of works done for private individuals	17,924	17,509	14,849	17,721	31,356
Miscellaneous charges	1,30,020	1,55,642	1,67,541	1,43,192	1,84,477
TOTAL	3,04,604	3,33,581	3,39,097	3,24,219	3,73,077
TOTAL EXPENDITURE	45,94,779	48,29,473	52,42,958	50,59,667	48,16,840
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	671	11,425	21,624	777
In Savings Bank	52,355	1,15,048	22,198	79,955	23,176
Payments to sinking fund	500	500	500	500	1,100
Repayments of loans	1,57,396	2,39,414	1,60,800	1,83,033	2,10,988
Advances—					
Permanent	1,475	1,498	1,278	7,563	5,127
Other	4,62,069	3,89,674	5,47,403	10,27,503	7,08,954
Deposits	1,79,989	2,12,432	2,29,631	3,81,872	2,09,769
TOTAL EXTRAORDINARY AND DEBT	8,53,784	9,59,237	9,73,235	17,02,050	11,59,891
TOTAL DISBURSEMENTS	54,48,563	57,88,710	62,16,193	67,61,717	59,76,731
CLOSING BALANCE	13,47,735	15,84,423	18,66,721	20,04,616	18,31,999
NET AMOUNT OF DEBT	39,92,055	39,09,640	40,18,141	40,81,711	40,13,563

* Includes Bihar and Orissa and excludes Eastern Bengal municipalities up to 1910-11

No. 3—E

EXPENDITURE (in rupees) of the MUNICIPALITY of **CALCUTTA**, *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	4,02,151	3,55,673	3,57,906	3,96,397	4,14,060
Collection of taxes	2,99,419	2,97,040	3,06,737	3,14,640	3,35,661
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	58,852	17,620	28,361	25,902	..
Refunds	..	..	..	..	..
Pensions and gratuities	1,03,539	93,615	1,08,031	1,09,323	1,11,118
TOTAL	8,63,961	7,63,948	8,01,035	8,46,262	8,60,839
PUBLIC SAFETY—					
Fire	56,532	70,764	81,641	1,04,770	1,31,786
Lighting	5,90,903	6,03,566	6,17,280	6,91,206	8,72,470
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	282	371	540	288	181
TOTAL	6,47,717	6,74,701	6,99,461	7,96,264	10,04,437
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	6,11,361	7,45,724	17,61,600	15,93,333	3,84,784
Establishment, repairs, etc.	7,13,739	5,34,649	6,90,593	7,89,812	7,81,711
Drainage—					
Capital outlay	3,89,405	7,03,001	14,13,515	13,39,093	3,09,598
Establishment, repairs, etc.	2,42,518	2,43,320	2,42,404	3,29,739	4,59,003
Conservancy	16,15,796	17,79,310	14,56,712	14,46,808	15,28,753
Hospitals and dispensaries	77,987	64,873	68,971	1,04,951	1,33,187
Plague charges	81,727	59,457	51,838	21,351	..
Vaccination	22,898	31,569	27,706	25,716	40,787
Markets and slaughter-houses	3,14,070	3,20,199	5,67,774	2,61,113	4,45,661
Pounds	..	..	..	32,896	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	1,59,908	31,216	32,403	47,019	25,065
Veterinary charges	347	..	..	..	..
Registration of births and deaths	15,400	16,529	16,250	13,231	..
Public Works—					
Establishment	1,57,040	1,43,538	1,42,693	1,47,300	1,46,274
Buildings	2,14,919	65,336	44,121	50,848	50,843
Roads	6,70,461	6,09,235	8,02,284	10,57,308	11,36,763
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	52,87,576	53,47,956	73,18,864	72,60,518	54,42,429
PUBLIC INSTRUCTION—					
Schools and colleges	..	..	..	44,995	48,584
Contributions	29,301	22,351	22,944	..	..
Libraries, museums, menageries, etc.	6,570	6,500	7,354	8,979	8,814
TOTAL	35,871	28,851	30,298	53,974	57,398
CONTRIBUTION FOR GENERAL PURPOSES	6,666	..	..	..	..
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	4	..
Interest due on account of year of report	17,61,696	17,98,426	18,47,784	20,38,306	20,60,553
Discount	60,068	86,344	2,35,559	56,988	..
Actual cost of works done for private individuals	2,411	..	..	..	..
Miscellaneous charges	3,52,855	3,66,908	2,75,683	1,50,054	1,86,728
TOTAL	21,77,030	22,51,678	23,59,026	22,45,352	22,47,281
TOTAL EXPENDITURE	90,18,821	90,67,134	1,12,08,684	1,12,02,370	96,12,384
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	5,02,668	5,12,775	5,10,525	4,95,525	7,03,915
Repayment of loans	4,31,373	4,56,901	5,84,712	2,38,872	10,000
Advances—					
Permanent	..	530	535	870	185
Other	..	65,721	1,86,790	..	3,99,120
Deposits	1,15,349	..	..	..	10,175
TOTAL EXTRAORDINARY AND DEBT	10,49,390	10,35,927	12,82,562	7,35,267	11,23,395
TOTAL DISBURSEMENTS	1,00,68,211	1,01,03,061	1,24,91,246	1,19,37,637	1,07,35,779
CLOSING BALANCE	22,65,058	24,00,966	43,01,156	45,56,307	43,29,296
NET AMOUNT OF DEBT	3,71,07,886	3,78,99,316	4,24,84,868	4,47,08,874	4,42,69,411

MUNICIPALITIES

No. 3—F

EXPENDITURE (in rupees) of the MUNICIPALITIES in BIHAR AND ORISSA,* *in the official year 1911-12*

HEADS OF EXPENDITURE	1911-12	1912-13	1913-14	1914-15	1915-16
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	63,463				
Collection of taxes	80,880				
Collection of tolls on roads and ferries	72				
Survey of land	3,250				
Refunds	4,088				
Pensions and gratuities	587				
TOTAL	1,52,340				
PUBLIC SAFETY—					
Fire	138				
Lighting	78,271				
Police	5				
Rewards for the destruction of wild animals and snakes	884				
TOTAL	79,298				
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,26,212				
Establishment, repairs, etc.	41,510				
Drainage—					
Capital outlay	75,711				
Establishment, repairs, etc.	45,120				
Conservancy	4,96,957				
Hospitals and dispensaries	3,45,208				
Plague charges	18,162				
Vaccination	8,060				
Markets and slaughter-houses	15,479				
Pounds	2,204				
Dák bungalows and serais	5,662				
Arboriculture, gardens, etc.	5,646				
Veterinary charges	9,497				
Registration of births and deaths	4				
Public Works—					
Establishment	29,857				
Buildings	22,057				
Roads	2,30,469				
Stores	1,529				
TOTAL PUBLIC HEALTH AND CONVENIENCE	14,79,344				
PUBLIC INSTRUCTION—					
Schools and colleges	21,864				
Contributions	35,957				
Libraries, museums, menageries, etc.	830				
TOTAL	58,651				
CONTRIBUTIONS FOR GENERAL PURPOSES	18,650				
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..				
Interest due on account of year of report	29,977				
Discount	..				
Actual cost of works done for private individuals	2,030				
Miscellaneous charges	45,765				
TOTAL	77,772				
TOTAL EXPENDITURE	18,66,055				
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	1,84,899				
In Savings Bank	2,155				
Payments to sinking fund	..				
Repayment of loans	42,468				
Advances—					
Permanent	480				
Other	1,97,963				
Deposits	99,263				
TOTAL EXTRAORDINARY AND DEBT	5,27,228				
TOTAL DISBURSEMENTS	23,93,283				
CLOSING BALANCE	10,44,470				
NET AMOUNT OF DEBT	(a)				

(a) Information not available.

Included under Bengal up to 1910-11

No. 3—G

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *in the official years 1907-08 to 1911-12*

Heads of Expenditure	1907-08	1908-09	1909-10	1910-11	1911-12
General administration and collection charges—					
General Administration	3,31,153	3,51,708	3,72,846	3,86,984	4,18,681
Collection of taxes	5,52,205	4,98,314	4,46,829	4,43,935	4,26,919
Collection of tolls on roads and ferries	16,555	15,105	11,506	11,359	11,721
Survey of land	7,335	6,201	6,438	17,433	6,891
Refunds	12,816	19,466	11,454	15,009	17,568
Pensions and gratuities	5,750	5,588	3,712	2,082	6,878
Total	9,25,814	8,96,382	8,52,785	8,76,805	8,88,658
Public safety—					
Fire	46,142	16,996	10,048	13,514	16,138
Lighting	3,06,594	3,73,489	4,11,474	4,59,312	4,58,587
Police	53,621	62,376	43,404	19,788	3,364
Rewards for the destruction of wild animals and snakes	1,507	1,705	1,570	864	974
Total	4,07,864	4,54,566	4,66,496	4,93,578	4,79,063
Public health and convenience—					
Water-supply—					
Capital outlay	6,42,366	3,91,431	2,68,285	2,49,232	4,18,813
Establishment, repairs, etc.	5,07,795	5,25,940	4,87,980	4,88,401	5,31,546
Drainage—					
Capital outlay	4,74,129	2,87,890	5,82,672	6,03,467	6,75,865
Establishment, repairs, etc.	1,29,387	1,04,197	1,00,630	92,421	1,05,112
Conservancy	14,68,436	15,36,717	14,17,215	14,47,776	14,82,776
Hospitals and dispensaries	1,80,122	1,89,341	1,92,926	1,67,147	1,79,703
Plague charges	1,44,317	13,269	..	..	..
Vaccination	26,924	29,182	28,486	28,594	29,474
Markets and slaughter-houses	1,90,558	1,02,058	1,40,146	3,06,294	1,62,282
Pounds	17,587	19,921	17,320	17,998	19,702
Dâk bungalows and serais	18,262	9,057	12,221	9,220	9,850
Arboriculture, gardens, etc.	84,457	2,46,628	83,251	1,01,256	97,977
Veterinary charges	2,689	3,272	4,200	5,791	8,795
Registration of births and deaths	6,628	6,906	6,193	6,071	6,174
Public Works—					
Establishment	1,07,180	1,28,471	1,18,123	1,06,362	1,08,671
Buildings	1,11,002	1,07,464	78,141	1,08,292	1,68,755
Roads	6,69,535	6,3 ,,(76	5,65,531	6,71,747	6,33,109
Stores	6,358	12,109	1,807	6,178	8,138
Miscellaneous works	..	..	..	..	..
Total public health and convenience	47,87,732	43,50,589	41,05,327	44,16,247	46,46,772
Public instruction—					
Schools and colleges	1,57,175	1,63,652	2,64,754	2,96,969	2,98,443
Contributions	1,42,231	1,51,816	80,565	66,249	66,573
Libraries, museums, menageries, etc.	14,354	9,869	9,806	11,367	20,197
Total	3,13,760	3,35,337	3,55,125	3,74,585	3,85,213
Contributions for general purposes	2,48,653	2,25,362	2,24,106	2,40,484	2,49,137
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	396	381	4,222	..	328
Interest due on account of year of report	3,96,774	4,25,294	4,22,859	4,76,666	4,62,937
Discount	..	..	..	..	21
Actual cost of works done for private individuals	3,820	6,119	5,675	5,883	35,092
Miscellaneous charges	3,30,672	3,68,871	3,11,635	5,10,491	4,25,093
Total	7,31,662	8,00,665	7,44,391	9,93,040	9,23,471
Total Expenditure	74,15,485	70,62,901	67,48,230	73,94,739	75,72,314
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	54,903	33,050	93,703	7,49,036
In Savings Bank	..	..	..	..	10,000
Payments to sinking fund	17,531	17,531	17,531	17,531	17,531
Repayment of loans	2,98,269	3,59,011	4,15,378	4,58,094	5,74,296
Advances—					
Permanent	3,798	7,144	7,772	4,852	3,088
Other	3,134	4,017	2,420	1,742	7,418
Deposits	1,19,804	64,038	77,076	1,12,057	1,27,780
Total extraordinary and debt	4,42,536	5,06,644	5,53,227	6,87,979	14,89,149
TOTAL DISBURSEMENTS	78,58,021	75,69,545	73,01,457	80,82,718	90,61,463
Closing balance	20,92,154	21,58,502	26,16,344	28,14,076	34,63,230
Net amount of debt	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—H

EXPENDITURE (in rupees) of the MUNICIPALITIES in the **PUNJAB,** *in the official years 1907-08 to 1911-12*

Heads of Expenditure	1907-08	1908-09	1909-10	1910-11	1911-12
General Administration and Collection Charges—					
General Administration	2,84,767	2,86,112	2,79,277	2,63,359	2,74,115
Collection of taxes	4,84,908	4,62,943	4,23,886	3,99,879	4,23,526
Collection of tolls on roads and ferries	1,527	1,830	1,501	1,461	2,852
Survey of land	15,553	10,080	7,836	13,886	16,086
Refunds	24,450	24,817	25,541	24,908	16,539
Pensions and gratuities	11,019	14,822	11,678	11,849	10,170
Total	8,22,224	8,00,604	7,59,719	7,15,342	7,43,288
Public safety—					
Fire	21,733	16,063	20,095	53,254	37,005
Lighting	1,67,475	1,96,419	2,04,775	2,30,873	2,52,185
Police	4,96,773	5,25,317	5,21,086	4,72,617	1,45,218
Rewards for the destruction of wild animals and snakes	952	787	986	901	2,299
Total	6,86,933	7,38,586	7,46,942	7,57,645	4,36,707
Public health and convenience—					
Water-supply—					
Capital outlay	2,52,534	1,11,210	83,997	1,12,925	4,64,349
Establishment, repairs, etc.	2,63,662	3,10,431	3,30,200	2,65,784	3,75,442
Drainage—					
Capital outlay	1,95,843	2,47,217	151,590	2,76,683	3,07,702
Establishment, repairs, etc.	54,858	54,897	99,146	1,15,328	97,578
Conservancy	7,36,071	8,20,291	7,89,690	8,15,655	8,83,941
Hospitals and dispensaries	5,32,483	5,99,479	6,28,526	5,99,911	6,00,309
Plague charges	1,40,926	66,184	54,559	35,709	40,814
Vaccination	25,151	22,502	22,852	19,123	22,403
Markets and slaughter-houses	34,277	42,648	35,562	66,738	1,15,209
Pounds	18,403	16,179	17,661	13,361	13,552
Dâk bungalows and serais	13,065	7,730	7,436	4,074	5,108
Arboriculture, gardens, etc.	1,06,859	1,08,224	1,14,299	1,24,793	1,48,842
Veterinary charges	7,477	8,233	11,392	11,274	11,589
Registration of births and deaths	6,817	6,612	5,790	6,543	6,704
Public Works—					
Establishment	73,608	82,666	86,270	1,03,416	1,14,697
Buildings	76,133	1,48,427	1,22,568	1,96,615	1,49,407
Roads	3,89,378	3,75,427	3,45,645	5,08,897	6,56,108
Stores	21,733	19,407	13,801	15,603	17,958
Total Public health and convenience	29,49,278	30,47,764	29,30,984	32,92,432	40,31,812
Public instruction—					
Schools and colleges	3,77,590	3,82,177	3,59,189	4,41,677	3,80,977
Contributions	94,208	93,929	1,13,375	1,07,683	1,31,954
Libraries, museums, menageries, etc.	1,16,527	25,260	16,297	15,076	19,695
Total	5,88,325	5,01,366	4,88,861	5,64,436	5,32,626
Contributions for general purposes	74,312	86,224	1,13,740	1,34,049	1,57,950
Miscellaneous—					
Interest on loans—					
Interest due on account of years prevous to year of report	3,963	51,588	16,233	978	48,213
Interest due on account of year of report	2,08,919	1,55,806	2,04,742	1,85,502	1,19,057
Discount	851	3,505	242	1,863	..
Actual cost of works done for private individuals	13,428	19,338	15,966	16,750	32,708
Miscellaneous charges	1,69,321	1,63,038	2,20,692	2,63,982	4,24,217
Total	3,96,482	3,93,275	4,57,875	4,69,075	6,24,195
Total Expenditure	55,17,554	55,67,819	54,88,121	59,32,979	65,26,578
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	53,100	600	5,900	37,600	300
In Savings Bank	..	..	3,930	3,701	1,381
Payments to sinking fund	..	..	..	..	..
Repayment of loans	2,75,465	2,91,977	2,90,986	3,13,577	3,06,248
Advances—					
Permanent	5,737	6,730	11,063	11,173	8,470
Other	55,648	6,754	8,669	14,412	27,827
Deposits	41,744	61,323	38,076	72,116	37,880
Total extraordinary and debt	4,31,694	3,67,384	3,58,624	4,52,579	3,82,106
TOTAL DISBURSEMENTS	59,49,248	59,35,203	58,56,745	63,85,558	69,08,684
Closing balance	18,01,498	14,92,502	16,26,608	16,24,130	18,56,688
Net amount of debt	52,60,642	49,62,832	46,71,962	44,58,385	42,52,641

No. 8—I

EXPENDITURE (in rupees) of the MUNICIPALITIES in the NORTH-WEST FRONTIER PROVINCE, *in the official years 1907-08 to 1911-12*

Heads of Expenditure	1907-08	1908-09	1909-10	1910-11	1911-12
General Administration and collection charges—					
General Administration	24,724	27,183	27,608	24,222	24,344
Collection of taxes	37,474	39,862	39,872	38,509	38,470
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	249	423	..	..	..
Refunds	117	52	429	76	14
Pensions and gratuities	4,570	467	2,254	720	61
Total	67,134	67,987	70,163	63,527	62,889
Public safety—					
Fire	3,150	1,122	2,537	2,950	1,981
Lighting	17,612	19,189	21,648	22,513	22,348
Police	61,606	59,984	62,138	92,488	17,116
Rewards for the destruction of wild animals and snakes	93	70	75	46	43
Total	82,461	80,365	86,398	1,17,997	41,488
Public health and convenience—					
Water-Supply—					
Capital outlay	1,747	3,853	19,671	2,873	3,326
Establishment, repairs, etc.	24,672	31,420	28,332	27,922	28,674
Drainage—					
Capital outlay	1,565	2,425	4,832	11,987	14,602
Establishment, repairs, etc.	9,008	6,664	4,915	12,930	19,719
Conservancy	79,316	87,274	88,478	88,441	93,081
Hospitals and dispensaries	50,316	64,914	73,107	92,074	66,575
Plague charges	8,853	11,558	13,537	5,105	20,556
Vaccination	4,125	4,208	4,193	3,795	5,394
Markets and slaughter-houses	4,587	4,519	4,282	552	3,488
Pounds	488	352	58	..	..
Dâk bungalows and serais	394	426	753	435	568
Arboriculture, gardens, etc.	11,992	14,182	17,566	20,914	24,166
Veterinary charges	6,850	4,492	4,429	4,784	23,620
Registration of births and deaths	780	657	704	656	677
Public Works—					
Establishment	3,264	4,098	4,309	4,283	5,152
Buildings	51,108	21,021	53,484	50,023	29,537
Roads	12,273	12,332	15,944	16,109	25,001
Stores	98	273	257	28	83
Miscellaneous works	..	..	..	..	..
Total public health and convenience	2,71,436	2,74,668	3,38,451	3,42,911	3,64,219
Public instruction—					
Schools and colleges	59,753	62,975	62,877	70,916	74,361
Contributions	2,765	2,714	3,890	4,940	5,509
Libraries, museums, menageries, etc.	748	1,118	836	986	1,023
Total	63,266	66,807	67,603	76,842	80,893
Contributions for general purposes	..	400	1,400	5,510	..
Miscellaneous—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	787	727	665	600	533
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	21,558	22,758	32,495	33,491	22,930
Total	22,345	23,485	33,160	34,091	23,463
Total Expenditure	5,06,642	5,13,712	5,97,175	6,40,878	5,72,952
Extraordinary and debt—					
Investments—					
In securities (other than for sinking funds)	..	39,944	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,494	1,554	1,616	1,681	1,748
Advances—					
Permanent	461	606	1,155	198	747
Other	442	4	390	105	789
Deposits	485	1,148	2,708	14,697	14,084
Total extraordinary and debt	2,882	43,256	5,869	16,681	17,368
TOTAL DISBURSEMENTS	5,09,524	5,56,968	6,03,044	6,57,559	5,90,320
Closing balance	2,13,654	2,49,366	2,84,850	3,22,098	4,14,232
Net amount of debt	18,171	16,617	15,000	13,319	11,571

MUNICIPALITIES

No. 3—J

EXPENDITURE (in rupees) of the MUNICIPALITIES in BOMBAY *(excluding the* CITY *of* BOMBAY)*; in the official years 1907-08 to 1911-12*

Heads of Expenditure	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,71,496	2,84,559	2,87,474	3,15,678	3,48,221
Collection of taxes	2,93,021	3,15,453	3,20,385	3,29,850	3,51,728
Collection of tolls on roads and ferries	23,460	24,144	23,992	31,137	35,398
Survey of land	17,428	16,444	14,045	13,791	16,219
Refunds	10,068	8,731	7,089	11,450	11,497
Pensions and gratuities	20,411	26,950	24,093	26,906	37,723
TOTAL	6,35,884	6,76,281	6,77,078	7,28,812	8,00,786
PUBLIC SAFETY—					
Fire	51,829	56,792	59,359	65,986	69,214
Lighting	2,88,006	3,17,826	3,24,173	3,66,985	3,84,885
Police	4,485	4,446	2,733	884	746
Rewards for the destruction of wild animals and snakes	362	380	890	944	872
TOTAL	3,44,682	3,79,444	3,87,155	4,34,799	4,55,717
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,92,953	4,83,937	5,05,712	6,72,134	6,87,204
Establishment, repairs, etc.	3,23,103	4,03,948	4,72,305	4,05,978	6,90,985
Drainage—					
Capital outlay	2,04,465	2,04,223	2,86,053	1,67,345	3,67,184
Establishment, repairs, etc.	87,901	99,143	1,15,808	1,18,702	1,52,661
Conservancy	11,05,304	11,93,421	11,38,341	12,06,444	13,17,177
Hospitals and dispensaries	3,11,088	3,20,012	3,66,627	3,58,886	3,94,045
Plague charges	90,403	92,513	68,041	68,298	96,709
Vaccination	29,161	35,935	32,635	33,300	33,292
Markets and slaughter-houses	98,084	86,135	87,016	94,399	84,397
Pounds	8,257	10,844	9,241	9,510	11,593
Dâk bungalows and serais	13,201	15,660	11,443	15,384	20,590
Arboriculture, gardens, etc.	87,155	95,150	1,05,330	1,06,785	1,19,127
Veterinary charges	5,588	5,941	6,739	8,495	9,651
Registration of births and deaths	8,111	8,558	8,896	9,639	9,458
Public Works—					
Establishment	32,228	34,030	41,176	46,917	47,783
Buildings	99,874	97,470	1,39,930	2,38,111	4,33,424
Roads	7,92,411	9,10,572	8,23,719	8,61,472	9,56,197
Stores	5,605	4,125	9,063	13,419	22,806
Miscellaneous works	332	7,293	27,802	1,03,226	29,908
TOTAL PUBLIC HEALTH AND CONVENIENCE	34,05,224	41,08,922	42,55,877	45,38,644	54,84,191
PUBLIC INSTRUCTION—					
Schools and colleges	9,88,567	9,95,012	10,27,661	11,30,542	11,70,372
Contributions	45,040	67,347	52,928	70,922	79,658
Libraries, museums, menageries, etc.	24,526	24,102	24,603	7,012	24,745
TOTAL	10,58,133	10,86,461	11,05,192	12,08,476	12,74,775
CONTRIBUTIONS FOR GENERAL PURPOSES	47,224	38,932	51,910	56,303	53,154
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	13,610	12,028	6,869	6,310	12,643
Interest due on account of year of report	2,37,101	2,26,065	2,04,743	1,91,398	2,05,872
Discount	6,453	4,315	6,575	1,091	2,313
Actual cost of works done for private individuals	15,522	15,315	13,720	18,949	19,311
Miscellaneous charges	1,37,714	1,78,260	2,69,067	2,37,018	2,90,984
TOTAL	4,10,400	4,35,983	5,00,974	4,54,766	5,31,123
TOTAL EXPENDITURE	59,91,547	67,26,023	69,78,186	74,21,800	85,99,746
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	3,21,809	2,63,157	3,02,799	8,98,686	6,29,259
In Savings Bank	46	40,048	74,395	2,26,695	67,477
Payments to sinking fund	1,02,038	1,02,988	89,189	84,056	1,12,804
Repayment of loans	3,63,357	2,80,967	3,93,614	3,00,144	2,45,028
Advances—					
Permanent	5,559	7,625	8,380	8,029	8,222
Other	93,314	1,01,166	1,22,732	2,48,546	3,74,272
Deposits	5,03,467	4,48,549	5,01,568	4,84,971	6,36,778
TOTAL EXTRAORDINARY AND DEBT	13,89,690	12,44,500	14,92,677	22,51,127	20,73,840
TOTAL DISBURSEMENTS	73,81,237	79,70,523	84,70,863	96,72,927	1,06,73,586
CLOSING BALANCE	37,27,203	39,47,884	46,79,010	47,65,257	57,33,361
NET AMOUNT OF DEBT	13,86,188	(a)	(a)	(a)	(a)

(a) Complete information not available

No. 3—K

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY of BOMBAY,** *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	2,78,296	2,86,079	3,24,982	3,03,422	3,10,863
Collection of taxes	3,61,473	3,73,097	3,68,981	3,84,996	3,74,568
Collection of tolls on roads and ferries	595	587	480	550	636
Survey of land	..	..	..	..	..
Refunds	..	..	..	..	..
Pensions and gratuities	74,395	65,623	69,817	84,294	86,701
TOTAL	7,14,759	7,25,386	7,64,260	7,73,262	7,72,768
PUBLIC SAFETY—					
Fire	1,43,577	1,90,361	1,68,420	1,68,854	2,02,824
Lighting	2,81,774	3,35,730	3,72,217	3,80,030	3,87,030
Police	1,38,456	..	..	..	..
Rewards for the destruction of wild animals and snakes	529	723	603	216	67
TOTAL	5,64,336	5,26,814	5,41,240	5,49,100	5,89,921
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	3,56,811	2,46,408	4,45,818	1,98,144	3,04,389
Establishment, repairs, etc.	3,26,365	3,26,513	3,63,132	3,70,811	3,84,391
Drainage—					
Capital outlay	3,55,811	5,23,968	4,48,256	8,75,057	9,20,969
Establishment, repairs, etc.	4,42,086	5,18,542	5,04,674	5,25,333	5,24,714
Conservancy	21,61,662	25,02,650	23,47,820	20,40,163	20,89,639
Hospitals and dispensaries	4,97,854	5,22,252	5,21,164	5,13,710	5,22,691
Plague charges	1,95,517	2,23,328	2,00,915	1,87,234	1,55,903
Vaccination	22,842	21,245	24,034	24,135	27,207
Markets and slaughter-houses	1,81,134	2,19,511	2,38,277	1,91,560	1,87,344
Pounds	..	..	..	..	..
Dâk bungalows and serais	555	671	215	369	516
Arboriculture, gardens, etc.	75,158	92,905	98,964	91,210	76,091
Veterinary charges	6,898	7,541	8,724	8,970	9,400
Registration of births and deaths	98,870	75,290	81,627	84,280	1,03,772
Public Works—					
Establishment	1,70,346	2,01,020	2,46,407	2,43,325	2,44,280
Buildings	24,600	3,32,435	2,16,624	2,97,626	1,41,869
Roads	9,11,032	11,02,672	15,76,697	17,59,767	11,22,974
Stores	..	..	..	..	..
TOTAL PUBLIC HEALTH AND CONVENIENCE	58,87,541	69,16,951	73,23,348	74,11,694	68,16,149
PUBLIC INSTRUCTION—					
Schools and colleges	2,52,035	2,58,664	2,77,944	3,77,282	4,54,337
Contributions	..	..	..	..	..
Libraries, museums, menageries, etc.	13,315	18,021	15,312	39,842	42,297
TOTAL	2,65,350	2,76,685	2,93,256	4,17,124	4,96,634
CONTRIBUTIONS FOR GENERAL PURPOSES	3,56,081	4,50,000	7,80,000	8,35,000	8,65,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,21,626	1,02,856	91,157	90,888	84,887
Interest due on account of year of report	21,78,904	22,28,848	22,87,732	23,93,543	24,63,133
Discount	27,880	43,875	66,000	6,273	..
Actual cost of works done for private individuals (*a*)	..	..	..	..	..
Miscellaneous charges	1,73,571	43,291	3,87,436	1,47,749	6,08,750
TOTAL	25,01,981	24,18,870	28,32,325	26,38,453	31,56,770
TOTAL EXPENDITURE	1,02,30,048	1,13,14,706	1,25,34,429	1,26,24,633	1,26,97,242
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	6,82,639	5,49,415	9,57,784	18,47,482	28,83,839
In Savings Bank	51,82,868	61,61,266	1,07,89,010	1,21,93,257	98,26,561
Payments to sinking fund	8,53,940	8,82,729	9,08,451	10,28,579	10,67,923
Repayment of loans	98,663	1,09,464	1,14,734	1,20,553	1,27,400
Advances—					
Permanent	2,565	427	627	915	151
Other	21,18,514	27,10,640	3,19,727	19,12,218	23,51,311
Deposits	1,52,69,506	1,70,61,760	2,38,00,889	2,71,24,100	2,56,90,461
TOTAL EXTRAORDINARY AND DEBT	2,42,08,695	2,74,75,701	3,68,91,222	4,42,26,609	4,19,47,646
TOTAL DISBURSEMENTS	3,44,38,743	3,87,90,407	4,94,25,651	5,68,51,242	5,46,44,888
CLOSING BALANCE	2,05,723	10,85,659	1,61,875	2,88,473	3,70,274
NET AMOUNT OF DEBT	4,35,32,863	4,38,90,019	4,59,49,659	4,64,49,017	4,79,76,603

(*a*) Included in advances

MUNICIPALITIES

No. 3—L

EXPENDITURE (in rupees) of the MUNICIPALITIES in the CENTRAL PROVINCES *and* BERAR, *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,06,301	1,12,551	1,14,364	1,19,932	1,30,864
Collection of taxes	1,43,632	1,62,470	1,43,185	1,46,881	1,52,174
Collection of tolls on roads and ferries	14	2,581	3,898	6,024	6,399
Survey of land	1,541	353	3,480	661	1,243
Refunds	12,330	6,101	7,735	4,486	3,322
Pensions and gratuities	6,838	7,364	11,559	21,992	25,377
TOTAL	2,70,656	2,91,420	2,84,221	2,99,976	3,19,379
PUBLIC SAFETY—					
Fire	24,616	17,156	13,353	18,545	10,245
Lighting	58,873	65,305	67,120	76,091	82,001
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	977	1,171	1,253	1,195	1,179
TOTAL	84,466	83,632	81,726	95,831	93,425
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	3,19,170	47,288	3,96,689	4,67,630	4,36,792
Establishment, repairs, etc.	1,94,247	2,11,698	1,93,458	1,98,821	1,97,220
Drainage—					
Capital outlay	32,685	13,248	68,103	19,962	2,01,172
Establishment, repairs, etc.	34,509	29,617	28,442	27,262	27,214
Conservancy	4,62,206	5,31,372	4,33,804	4,47,668	4,77,172
Hospitals and dispensaries	95,255	96,074	1,01,931	95,528	90,406
Plague charges	55,207	63,585	72,185	44,212	76,416
Vaccination	2,810	3,902	6,304	7,245	7,715
Markets and slaughter-houses	49,670	75,331	1,11,674	1,23,561	1,18,257
Pounds	24,380	27,838	21,831	23,199	25,887
Dâk bungalows and serais	14,086	13,037	7,083	9,122	7,295
Arboriculture, gardens, etc.	31,706	31,048	26,022	27,822	27,645
Veterinary charges	17,519	13,391	10,263	9,150	10,924
Registration of births and deaths	1,412	1,601	1,440	1,599	1,656
Public Works—					
Establishment	26,273	29,948	30,065	32,914	33,318
Buildings	23,653	53,432	27,300	60,151	35,395
Roads	2,40,255	2,56,231	2,51,621	3,54,625	2,12,399
Stores	33,238	17,006	4,022	17,416	23,302
TOTAL PUBLIC HEALTH AND CONVENIENCE	16,58,281	15,15,647	17,92,237	19,67,887	20,10,188
PUBLIC INSTRUCTION—					
Schools and colleges	2,09,638	2,27,846	2,06,474	2,41,356	2,59,506
Contributions	27,000	47,012	36,619	28,602	25,454
Libraries, museums, menageries, etc.	5,545	3,026	2,740	3,693	3,757
TOTAL	2,42,183	2,77,884	2,45,833	2,73,651	2,88,717
CONTRIBUTIONS FOR GENERAL PURPOSES	32,985	37,320	28,813	33,739	51,953
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	6,530	4,820	4,956	5,567	13,937
Interest due on account of year of report	41,590	37,788	44,939	57,917	54,809
Discount	..	..	..	..	..
Actual cost of works done for private individuals	690	759	954	1,247	2,108
Miscellaneous charges	41,574	56,128	36,468	47,861	86,000
TOTAL	90,384	99,504	87,317	1,12,592	1,56,854
TOTAL EXPENDITURE	23,78,955	23,05,407	25,20,147	27,83,676	29,20,516
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	48,321	..	..	1,96,192	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	1,22,841	80,641	85,966	1,28,375	1,06,040
Advances—					
Permanent	325	261	928	948	702
Other	1,65,317	1,68,905	1,16,357	1,03,117	1,31,605
Deposits	78,851	1,18,710	90,819	79,059	1,32,989
TOTAL EXTRAORDINARY AND DEBT	4,15,655	3,68,517	2,94,070	5,07,691	3,71,426
TOTAL DISBURSEMENTS	27,94,610	26,73,924	28,14,217	32,91,367	32,91,942
CLOSING BALANCE	7,55,216	7,74,832	10,75,950	9,47,962	10,63,593
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 3—M

EXPENDITURE (in rupees) of the MUNICIPALITIES in **MADRAS** *(excluding the* **CITY** *of* **MADRAS**), *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,80,932	1,85,809	1,86,475	1,95,420	2,04,032
Collection of taxes	72,723	62,809	65,091	65,981	66,959
Collection of tolls on roads and ferries	8,010	8,743	6,419	8,771	9,069
Survey of land	16,449	17,665	28,253	27,547	26,610
Refunds	16,001	6,128	7,995	20,105	11,939
Pensions and gratuities	4,848	8,339	11,081	9,532	12,469
TOTAL	2,98,963	2,89,493	3,05,314	3,27,356	3,31,618
PUBLIC SAFETY—					
Fire	1,376	2,496	1,027	3,332	625
Lighting	1,54,040	1,61,931	1,68,778	1,84,606	1,87,312
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	2,010	1,801	1,969	2,831	2,272
TOTAL	1,57,426	1,66,228	1,71,774	1,90,769	1,90,209
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,58,169	1,97,828	4,06,664	4,26,626	2,93,812
Establishment, repairs, etc.	1,81,430	1,94,481	2,06,510	2,36,116	2,63,919
Drainage—					
Capital outlay	35,865	20,883	46,082	38,239	56,969
Establishment, repairs, etc.	38,375	39,857	40,120	41,196	57,378
Conservancy	7,93,184	9,43,633	9,52,720	9,09,585	9,33,679
Hospitals and dispensaries	3,89,906	3,86,851	4,39,217	4,99,706	4,60,842
Plague charges	1,25,062	93,586	1,01,795	1,59,080	1,22,803
Vaccination	18,795	19,568	19,769	20,562	20,617
Markets and slaughter-houses	12,590	15,315	14,676	15,722	16,443
Pounds	274	261	283	223	310
Dâk bungalows and serais	21,187	21,766	21,086	21,570	20,142
Arboriculture, gardens, etc.	7,224	7,384	7,837	6,883	7,346
Veterinary charges	..	100	110	120	220
Registration of births and deaths	15,932	17,293	17,705	17,958	18,135
Public Works—					
Establishment	41,043	43,045	44,266	46,104	48,142
Buildings	3,21,781	3,30,766	3,42,105	5,65,750	3,04,022
Roads	3,78,899	4,03,516	4,75,719	5,40,933	5,50,700
Stores	4,082	17,123	5,026	6,253	6,273
Miscellaneous works	..	64,907	1,49,491	..	1,66,284
TOTAL PUBLIC HEALTH AND CONVENIENCE	25,43,798	28,18,163	32,91,181	35,52,626	33,48,036
PUBLIC INSTRUCTION—					
Schools and colleges	2,57,886	3,24,343	3,29,065	3,34,227	3,47,855
Contributions	1,21,631	1,22,525	92,444	94,807	90,846
Libraries, museums, menageries, etc.	33,924	34,922	22,208	20,670	20,147
TOTAL	4,13,441	4,81,790	4,43,717	4,49,704	4,58,848
CONTRIBUTIONS FOR GENERAL PURPOSES	19,034	26,795	29,462	23,339	33,385
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	1,813	1,934	3,436	5,000	2,187
Interest due on account of year of report	1,07,009	1,06,413	1,08,517	1,25,642	1,29,426
Discount	..	1,103	560	1,030	91
Actual cost of works done for private individuals	13,143	11,201	9,561	6,658	7,976
Miscellaneous charges	1,25,554	1,43,071	1,73,181	2,04,282	3,12,931
TOTAL	2,47,519	2,63,722	2,95,255	3,42,612	4,52,611
TOTAL EXPENDITURE	36,80,181	40,46,191	45,36,703	48,86,406	48,14,707
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	70,915	27,130	1,04,777	40,327	64,474
In Savings Bank	..	..	..	..	193
Payments to sinking fund	15,637	15,415	17,926	17,265	16,722
Repayment of loans	1,21,532	1,31,362	1,33,094	1,63,388	1,54,256
Advances—					
Permanent	1,183	1,068	919	1,418	984
Other	2,60,926	1,81,168	3,70,102	4,44,599	3,99,077
Deposits	2,38,673	2,86,175	2,94,061	3,02,522	3,14,654
TOTAL EXTRAORDINARY AND DEBT	7,08,866	6,42,318	9,20,879	9,69,469	9,50,360
TOTAL DISBURSEMENTS	43,89,047	46,88,509	54,57,582	58,55,875	57,65,067
CLOSING BALANCE	14,62,402	15,12,674	14,21,715	14,79,225	21,60,645
NET AMOUNT OF DEBT	23,04,165	23,95,004	25,44,443	25,44,443	26,82,634

No. 3—N

EXPENDITURE (in rupees) of the MUNICIPALITY of the **CITY** *of* **MADRAS**, *in the official years 1907-08 to 1911-12*

HEADS OF EXPENDITURE	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	41,678	46,179	48,797	56,243	53,562
Collection of taxes	62,579	67,571	76,281	84,647	93,491
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	3,615	4,308	4,338	4,552	5,345
Refunds	21,022	18,884	27,142	47,076	70,106
Pensions and gratuities	21,025	22,639	25,642	28,244	24,474
TOTAL	1,49,919	1,59,581	1,82,200	2,20,762	2,46,978
PUBLIC SAFETY—					
Fire	7,580	8,640	12,142	7,184	8,304
Lighting	62,908	78,932	87,519	1,02,370	88,472
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	811	709	1,455	3,000	3,592
TOTAL	71,299	88,281	1,01,116	1,12,554	1,00,368
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	19,029	66,891	1,86,544	3,28 357	4,49,950
Establishment, repairs, etc.	70,179	73,809	61,838	53,974	56,560
Drainage—					
Capital outlay	59,188	51,665	75,122	3,95.120	4,98,354
Establishment, repairs, etc.	2,19,124	2,61,120	2,42,812	2,83,883	2,59,121
Conservancy	2,95,719	4,00,116	4,46,353	3,41,191	3,21,950
Hospitals and dispensaries	72,445	60,551	93,646	1,62,858	1,61,066
Plague charges	32,778	25,533	23,376	24,563	25,616
Vaccination	11,507	10,635	11,190	13.073	11,727
Markets and slaughter-houses	28,489	50,416	45,238	81,231	23,621
Pounds	..	..	..	..	..
Dâk bungalows and serais	..	..	..	..	..
Arboriculture, gardens, etc.	15,775	24,433	20,503	20,082	23,818
Veterinary charges	..	..	..	..	..
Registration of births and deaths	9,302	9,768	9,645	12,544	13,589
Public Works—					
Establishment	67,156	1,11,941	1,23,002	1,29.504	1,53,485
Buildings	11,932	32,366	82,865	3,45.066	1,86,128
Roads	2,15,112	2,52,187	4,63,833	3,89,263	3,96,350
Stores	12,171	21,354	34,101	30,457	8,635
Miscellaneous works	417	27,245	53,064	68,135	1,02,425
TOTAL PUBLIC HEALTH AND CONVENIENCE	11,40,323	14,80,030	19,72,832	26,79,301	26,92,395
PUBLIC INSTRUCTION—					
Schools and colleges	7,489	5,372	7,107	13,979	19,406
Contributions	33,251	47,167	25,032	19,318	1,760
Libraries, museums, menageries, etc.	9,514	8,122	9,750	14 275	12,280
TOTAL	50,254	60,661	41,889	47,572	33,446
CONTRIBUTIONS FOR GENERAL PURPOSES	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	15,192	6,714	19,800	14,487	10,441
Interest due on account of year of report	2,82,914	2,77,369	2,95,343	3,33,699	3,35,912
Discount	..	..	30,633	1,756	4,738
Actual cost of works done for private individuals	9,746	8,904	9,565	7,421	6,221
Miscellaneous charges	22,439	22,661	33,559	67,422	88,443
TOTAL	3,30,291	3,15,648	3,88,900	4,24,785	4,45,755
TOTAL EXPENDITURE	17,92,086	21,54,201	27,36 937	35,34,974	35,68,942
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	1,19,900	1,26,300	1,27,900	1.40.453	1,37,815
Repayment of loans	12,899	13,420	41,052	69,993	3,79,665
Advances—					
Permanent	125	450	160	400	100
Other	17,205	62.626	10,733	9,193	7,051
Deposits	3,92,991	4,86 066	9 94,141	4,76,771	14,49,625
TOTAL EXTRAORDINARY AND DEBT	5,43,120	6,88,862	11,73,986	6,96,810	19,74,255
TOTAL DISBURSEMENTS	23,35,206	28,43,053	39,10,923	42,31,784	55,43,198
CLOSING BALANCE	27,27,825	32,55,772	40,81,155	30,08,245	32,94,050
NET AMOUNT OF DEBT	47,86,781	50,49,646	59,02,402	58,60,788	60,96,347

No. 3—O

EXPENDITURE (in rupees) of the MUNICIPALITIES in **COORG**, *in the official years 1907-08 to 1911-12*

Heads of Expenditure	1907-08	1908-09	1909-10	1910-11	1911-12
GENERAL ADMINISTRATION AND COLLECTION CHARGES—					
General Administration	1,078	1,595	1,497	1,811	1,964
Collection of taxes	798	795	775	885	925
Collection of tolls on roads and ferries	..	..	..	..	..
Survey of land	2	..	..	..	..
Refunds	45	11	10	11	15
Pensions and gratuities	..	20	102	102	102
TOTAL	1,923	2,421	2,384	2,809	3,006
PUBLIC SAFETY—					
Fire	..		..	..	
Lighting	1,267	1,241	1,445	1,437	1,513
Police	..	..	..	..	..
Rewards for the destruction of wild animals and snakes	2	2	3	1	1
TOTAL	1,269	1,243	1,448	1,438	1,514
PUBLIC HEALTH AND CONVENIENCE—					
Water-supply—					
Capital outlay	1,829	1,100	200	320	302
Establishment, repairs, etc.	210	536	1,078	837	1,258
Drainage—					
Capital outlay	353	1,145	505	129	954
Establishment, repairs, etc.	..	30	..	..	565
Conservancy	6,614	6,571	6,403	6,347	6,050
Hospitals and dispensaries	8,289	327	..	..	..
Plague charges	473	462	331	185	3,575
Vaccination	602	594	378	685	601
Markets and slaughter-houses	5,686	18,896	2,847	2,321	393
Pounds	492	575	617	596	578
Dâk bungalows and serais	..	..	..	..	..
Arboriculture gardens, etc.	..	..	..	..	..
Veterinary charges	..	..	..	..	..
Registration of births and deaths	..	..	..	..	..
Public Works—					
Establishment	..	..	..	..	..
Buildings	633	233	133	539	671
Roads	4,065	1,900	2,180	2,559	2,953
Stores	104	45	48	60	30
Miscellaneous works	..	118	63	..	3,045
TOTAL PUBLIC HEALTH AND CONVENIENCE	29,400	32,532	14,783	14,578	21,875
PUBLIC INSTRUCTION—					
Schools and colleges	1,795	1,826	1,576	1,758	2,932
Contributions	552	686	886	757	801
Libraries, museums, menageries, etc.	..	..	..	..	..
TOTAL	2,347	2,512	2,462	2,515	3,733
CONTRIBUTIONS FOR GENERAL PURPOSES	25	5,025	5,110	5,205	5,205
MISCELLANEOUS—					
Interest on loans—					
Interest due on account of years previous to year of report	..	..	..	..	..
Interest due on account of year of report	..	..	..	..	..
Discount	..	..	..	..	..
Actual cost of works done for private individuals	..	..	..	..	..
Miscellaneous charges	659	454	426	630	755
TOTAL	659	454	426	630	755
TOTAL EXPENDITURE	35,623	44,187	26,613	27,175	36,118
EXTRAORDINARY AND DEBT—					
Investments—					
In securities (other than for sinking funds)	..	..	..	..	..
In Savings Bank	..	..	..	..	..
Payments to sinking fund	..	..	..	..	..
Repayment of loans	..	..	1,902	1,903	1,902
Advances—					
Permanent	..	..	..	..	..
Other	134	..	..	118	80
Deposits	..	..	..	..	..
TOTAL EXTRAORDINARY AND DEBT	134	..	1,902	2,021	1,982
TOTAL DISBURSEMENTS	35,757	44,187	28,515	29,196	38,100
CLOSING BALANCE	24,652	13,541	13,081	21,645	13,064
NET AMOUNT OF DEBT	(a)	(a)	(a)	(a)	(a)

(a) Information not available

No. 4

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1907-08 to 1911-12

No.	NAME OF MUNICIPALITY	Population (census of 1911)	INCOME (excluding opening balance)					EXPENDITURE				
			1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
	BURMA											
1	Rangoon	284,935	34,99,092	33,85,886	35,14,047	36,99,093	40,65,230	36,24,664	38,58,506	34,29,282	33,37,548	34,68,084
2	Mandalay	124,914	8,97,193	9,45,544	8,08,672	8,27,948	8,25,947	8,63,029	8,46,220	8,21,305	8,01,499	8,13,839
3	Moulmein	58,509	3,87,390	3,86,397	3,66,278	3,82,615	4,37,206	3,62,720	3,70,260	3,40,178	3,79,752	3,81,006
4	Bassein	37,081	1,90,473	1,89,150	2,29,326	2,37,481	2,14,484	1,80,465	2,17,353	2,02,455	2,48,686	2,89,277
5	Akyab	31,597	1,51,282	2,47,016	2,27,116	1,98,852	2,68,911	3,78,396	2,97,159	2,23,153	2,10,636	3,36,210
6	Prome	26,911	1,51,626	1,78,804	1,90,445	1,82,325	1,94,486	1,60,140	1,73,556	1,82,672	1,65,732	1,67,726
7	Tavoy	25,074	65,982	70,221	73,079	76,857	82,328	59,500	98,489	64,393	68,729	85,037
8	Henzada	25,052	1,21,079	1,08,172	1,33,003	1,18,549	1,23,772	1,16,033	1,73,490	1,13,650	1,37,332	1,16,971
9	Pakkoku	20,010	46,253	55,331	60,919	61,301	61,609	66,327	53,992	53,782	59,993	63,152
	BENGAL											
1	Calcutta	896,067	79,17,636	82,27,301	83,20,581	89,72,189	97,38,768	90,18,821	90,67,134	1,12,08,684	1,12,02,370	96,12,384
2	Howrah	179,006	7,97,177	9,12,152	8,41,160	9,11,009	11,38,848	8,68,888	9,28,299	8,41,404	7,66,924	7,74,719
3	Dacca	108,551	3,88,741	2,45,705	4,40,487	4,03,409	4,12,715	2,87,657	3,39,083	6,50,998	4,16,474	4,08,053
4	Mániktala	53,767	1,02,926	1,07,852	1,20,060	1,40,794	1,69,961	1,22,687	1,23,044	1,33,134	1,33,665	1,37,914
5	Bhatpara	50,414	35,751	46,166	84,591	65,353	59,325	30,408	36,531	60,704	1,04,451	65,413
6	Seramporo	49,594	65,899	90,263	67,853	1,32,752	84,736	75,265	77,045	62,476	60,780	1,41,698
7	Cossipore-Chitpore	48,178	2,04,864	2,42,278	2,79,816	2,64,367	2,71,261	2,39,210	2,54,143	2,83,757	2,62,472	3,75,003
8	Garden Reach	45,295	67,044	68,891	70,673	75,212	1,33,078	69,759	60,290	63,000	72,111	81,782
9	Titagarh	45,171	39,362	44,224	65,667	50,946	50,282	43,166	31,841	1,15,114	51,518	40,472
10	Burdwan	35,921	1,16,999	1,29,375	2,11,682	1,48,743	1,41,116	1,17,618	1,20,386	1,19,868	1,59,074	1,25,874
11	Midnapur	32,740	74,318	66,136	77,342	74,684	96,089	75,495	66,973	73,346	69,853	77,165
12	South Suburban (Calcutta)	31,533	36,658	29,939	42,398	29,670	44,896	32,538	29,786	31,224	27,190	31,864
13	Hooghly and Chinsurah	28,916	56,071	92,877	58,708	2,33,553	1,35,422	56,460	80,698	76,719	60,550	1,06,333
14	Chittagong	28,766	91,197	98,661	1,19,794	1,19,543	1,19,104	78,059	1,02,377	1,22,285	1,21,381	1,26,588
15	Naraingani	27,876	84,897	1,36,858	1,19,366	1,15,719	1,23,010	1,98,552	1,56,791	1,09,821	1,18,448	1,17,448
16	South Barrackpore	27,605	12,816	14,067	12,992	13,639	13,274	11,492	13,185	11,658	12,626	14,612
17	Santipore	26,703	43,646	48,514	43,800	44,194	43,881	49,822	41,518	44,112	41,748	45,468
18	Berhampore	26,143	92,235	1,05,898	1,14,042	1,41,983	97,242	87,177	82,158	1,24,291	95,477	96,371
19	Barnagore	25,895	56,727	48,426	53,487	52,130	50,366	41,652	72,028	55,506	57,386	63,508
20	Serajgunj	24,777	22,999	22,410	23,365	20,087	22,248	26,532	21,250	22,719	47,872	21,667
21	Bhadreswar	24,353	20,709	19,417	20,698	28,565	25,771	21,407	20,091	17,798	20,067	20,093
22	Krishnagar	23,475	48,317	48,176	58,283	56,490	57,029	48,479	45,458	52,629	52,301	54,782
23	Bankura	23,453	20,032	20,792	32,152	26,536	24,109	20,699	13,590	20,111	20,191	21,737
24	Rampore-Bauleah	23,406	40,431	35,755	36,966	44,842	40,764	35,593	38,017	32,148	21,827	39,743
25	Nawabganj	23,322	7,469	7,885	10,482	10,454	10,303	6,425	8,962	11,763	7,036	7,475
26	Comilla	22,592	35,785	32,596	31,270	32,373	35,977	32,428	32,635	33,034	29,000	29,699
27	Barisal	22,473	46,518	56,593	42,078	96,579	44,843	41,579	47,589	40,601	41,713	1,40,782
28	Bally	22,394	33,724	33,047	33,323	35,285	34,707	29,803	31,604	37,964	34,454	33,973
29	Brahmanberia	22,295	14,783	19,271	17,607	15,335	14,927	13,996	17,707	19,959	13,925	16,652
30	Asansol	21,919	24,832	34,604	41,891	42,449	42,837	26,409	32,833	37,371	42,732	43,817
31	Jamalpur	21,109	18,469	17,556	18,622	17,549	16,976	19,349	18,592	18,266	17,224	16,561
32	Baidyabati	20,516	25,083	26,857	25,806	28,885	25,525	25,066	26,239	24,579	27,940	26,518
33	Vishnupur	20,478	12,133	10,945	15,026	12,911	12,664	11,777	9,985	10,566	15,499	14,395
	BIHAR AND ORISSA											
1	Patna	136,153	1,95,140	2,96,986	2,24,491	2,02,599	2,14,231	1,94,591	1,89,575	1,86,538	1,98,719	1,94,747
2	Bhágalpur	74,332	1,93,562	1,39,759	1,36,988	1,39,537	1,64,447	2,07,937	2,50,349	1,56,070	1,26,739	1,54,125
3	Darbhanga	62,628	69,781	60,708	60,684	69,709	67,801	71,742	56,028	60,649	61,086	75,253
4	Cuttack	52,528	56,107	56,836	57,379	63,302	66,717	54,254	56,675	57,016	64,653	66,094
5	Gaya	49,921	1,36,970	1,23,266	1,23,636	1,23,139	2,51,451	1,27,348	1,57,362	1,09,225	1,20,411	1,10,850
6	Monghyr	46,913	63,711	1,42,586	2,77,354	2,47,597	1,60,758	67,756	63,018	2,45,061	1,40,937	1,50,665
7	Muzaffarpur	43,668	88,741	86,112	80,865	96,019	98,091	85,795	85,471	78,694	87,611	93,935

No. 4 — *continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above with the INCOME and EXPENDITURE (in rupees), in the official years 1907-08 to 1911-12—continued

No.	Name of Municipality	Population (census of 1911)	INCOME (excluding opening balance)					EXPENDITURE				
			1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
	BIHAR AND ORISSA—*continued*											
8	Chápra	42,372	62,410	58,994	76,563	79,659	1,00,666	63,660	57,859	73,248	81,545	91,701
9	Puri	40,011	1,36,888	1,73,684	1,11,802	95,991	1,18,737	73,859	70,244	1,22,627	1,04,338	67,249
10	Daudnagar	39,248	5,968	5,811	52,38	7,518	6,935	4,559	5,602	5,474	10,869	6,689
11	Arrah	38,549	56,612	76,826	1,16,343	1,23,139	1,05,817	53,675	42,514	1,18,448	94,101	96,493
12	Bihár	35,151	33,112	34,288	33,315	33,087	34,845	32,944	30,933	35,546	33,734	33,849
13	Ranchi	32,994	58,661	46,317	49,019	59,885	65,553	71,038	56,254	44,133	48,325	52,086
14	Dinapore-Nizamat	31,025	22,175	22,825	25,917	21,171	23,149	24,735	30,163	25,393	22,140	21,149
15	Bettiah	25,793	24,594	26,923	27,023	25,794	28,997	25,298	24,101	26,161	25,729	26,479
16	Sasseram	23,097	18,609	18,787	19,704	22,088	19,816	17,821	19,121	19,368	21,665	21,842
17	Balasore	21,362	29,986	19,995	24,896	24,959	29,892	21,399	25,588	27,770	26,869	23,412
18	Purulia	20,881	26,251	27,739	30,423	35,869	33,392	29,817	26,565	27,969	30,549	32,070
19	Jamalpur	20,526	27,894	28,976	27,521	37,747	46,071	29,730	26,788	31,135	33,690	35,306
	U. P. of AGRA and OUDH											
1	Lucknow	240,016	6,33,564	8,25,872	7,32,574	7,91,252	10,18,023	8,73,949	8,50,559	8,11,363	10,89,678	9,78,648
2	Benares	199,868	5,46,370	5,11,860	5,88,544	6,32,960	7,95,537	5,96,750	6,93,732	4,68,108	8,02,948	6,65,961
3	Cawnpore	195,498	6,72,106	5,92,804	6,46,278	6,73,382	7,78,301	5,93,260	5,67,412	5,79,441	6,14,039	7,00,787
4	Agra	188,935	5,22,580	4,70,330	5,10,106	5,31,101	5,28,414	5,65,266	4,55,074	4,72,860	4,11,277	3,91,588
5	Allahabad	159,701	5,13,280	5,14,910	5,54,815	6,22,652	10,16,072	4,94,137	4,62,120	4,38,228	4,30,818	4,79,264
6	Bareilly	117,521	2,47,300	2,25,654	2,45,268	2,65,184	2,83,454	2,43,735	2,32,459	2,28,068	2,59,401	3,25,984
7	Moradabad	81,108	1,20,644	1,32,294	1,30,614	1,33,931	1,84,034	1,29,088	1,61,682	2,71,189	2,75,702	277,653
8	Meerut	76,351	2,73,187	2,81,789	2,94,838	2,95,558	3,04,377	2,63,797	2,71,774	2,69,223	2,71,926	2,84,461
9	Shahjahánpur	71,778	1,31,567	1,22,347	1,20,888	1,20,761	1,34,047	1,22,788	1,20,379	1,20,766	1,19,120	1,25,792
10	Koil (Aligarh)	64,825	1,12,313	1,05,221	1,12,728	1,14,396	2,18,228	1,18,299	88,666	92,390	91,131	93,428
11	Saharanpur	62,850	1,17,768	1,18,384	1,18,562	1,21,808	1,37,838	98,821	1,03,992	94,752	97,144	1,19,711
12	Fyzabad	62,567	98,300	97,891	1,02,096	98,488	1,33,063	1,38,858	1,06,810	92,352	91,763	1,22,695
13	Jhánsi	58,236	88,444	81,324	88,730	95,420	1,03,143	78,166	93,376	76,959	85,604	1,46,161
14	Fategarh and Farukhabad	56,573	94,325	93,542	91,326	91,923	88,498	89,676	88,993	1,00,481	98,113	87,395
15	Mirzapur	55,304	1,07,103	1,00,910	1,18,934	98,605	2,43,448	1,41,681	91,627	80,939	80,025	1,34,729
16	Muttra	54,332	74,461	74,279	86,289	85,877	85,288	79,903	77,053	80,618	87,500	1,02,817
17	Gorakhpur	48,358	84,347	97,218	91,611	1,01,179	94,662	80,114	93,305	88,993	93,823	98,855
18	Etáwah	45,350	63,135	51,207	59,600	83,135	79,622	57,436	62,827	61,722	72,195	85,098
19	Sambhal	45,276	32,470	32,468	37,581	41,039	37,316	43,966	35,604	36,324	37,615	40,209
20	Amroha	42,410	32,870	32,644	35,144	38,655	36,275	35,343	31,927	33,088	33,615	37,827
21	Budaun	38,230	62,484	59,410	65,878	67,854	68,289	60,612	66,440	1,16,608	67,201	67,301
22	Háthras	37,854	61,668	58,900	51,400	61,539	56,912	49,793	1,76,846	1,14,634	56,065	56,672
23	Jaunpur	32,880	54,088	51,991	52,260	81,647	60,328	53,931	71,867	1,03,875	1,17,811	53,903
24	Pilibit	31 554	76,461	68,978	78,994	78,394	85,743	82,022	66,731	65,586	64,749	90,063
25	Dehra	30,301	66,241	67,119	74,850	79,041	79,512	90,862	72,600	67,220	57,667	72,029
26	Hardwár Union	28,682	93,464	78,420	88,584	83,791	88,879	60,462	1,04,293	86,034	70,556	82,737
27	Khúrja	27,387	39,941	39,302	41,568	41,812	40,238	35,572	34,525	34,418	34,029	81,697
28	Bahraich	26,907	39,967	40,979	37,131	37,945	36,053	33,387	51,868	38,674	42,954	32,704
29	Muzaffarnagar	23,811	39,807	36,489	41,260	48,166	41,764	37,344	37,839	35,246	37,291	47,505
30	Chandausi	22,255	63,599	41,369	45,889	48,528	45,954	43,261	50,158	39,338	40,161	47,673
31	Ghazipur	22,165	51,952	49,189	46,603	46,039	46,995	52,231	49,400	40,462	42,965	59,817
32	Sitapur	21,578	43,345	42,791	41,082	44,468	45,931	46,878	51,512	41,049	3 ,343	37,946
33	Banda	21,061	33,421	28,437	29,106	32,032	28,153	31,697	30,442	29,616	33,556	31,866
	AJMER-MERWARA											
1	Ajmer	86,222	2,16,186	2,11,912	2,05,153	2,38,995	2,39,475	2,58,713	2,67,720	2,29,640	2,04,168	2,63,726
2	Beáwar	22,809	48,634	46,774	57,991	96,783	68,281	46,267	69,139	62,010	60,231	75,434

MUNICIPALITIES

No. 4—*continued*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1907-08 to 1911-12—continued

No.	NAME OF MUNICIPALITY	Population (census of 1911)	INCOME (excluding opening balance)					EXPENDITURE				
			1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
	PUNJAB											
1	Delhi	229,144	6,52,257	7,69,591	7,85,225	8,86,559	11,96,556	7,00,245	6,96,581	7,12,758	9,40,942	4,17,722
2	Lahore	210,271	7,21,167	7,44,987	8,61,821	8,60,257	9,75,711	6,31,698	7,11,232	7,42,787	9,56,439	8,31,646
3	Amritsar	151,339	5,57,841	5,11,512	6,33,332	6,77,656	7,60,510	5,46,430	6,56,834	6,17,291	7 64 168	6,24,857
4	Mooltan	85,747	2,25,306	2,26,683	2,10,731	2,44,963	2,48,756	2,28,591	2,29,727	2,14,032	2,89,976	2,17,473
5	Jalandhar	55,354	64,902	67,218	83,485	1,01,699	93,586	74,499	67,279	72,937	81,544	84,762
6	Siálkot	48,595	1,70,816	1,56,905	1,65,298	1,58,921	1,83,206	1,64,446	1,54,650	1,54,693	1,58,303	1,49,700
7	Rawalpindi	46,642	2,09,152	2,51,427	2,41,972	2,37,268	2,59,358	2,16,404	2,53,155	2,51,460	2,53,852	2,39,871
8	Ludhiána	43,152	1,20,003	1,12,565	1,23,623	1,28,380	1,42,866	2,82,798	1,10,192	1,10,905	1,24,549	1,06,516
9	Simla	33,282	5,54,744	5,84,090	5,55,477	6,05,495	6,54,284	5,97,972	5,22,569	4,99,461	5,35,232	5,99,957
10	Bhiwáni	31,100	54,843	62,969	57,101	72,806	72,595	52,322	57,899	57,916	57,811	54,990
11	Gujránwála	29,472	82,291	1,18,161	80,641	84,622	93,579	84,037	86,466	1,05,336	90,615	87,431
12	Batála	26,430	53,522	50,113	56,570	60,945	59,346	50,909	54,677	64,425	60,129	63,111
13	Pánipat	26,342	34,328	37,589	40,260	39,205	44,500	29,781	35,298	31,653	38,016	40,209
14	Jhang	25,914	50,546	48,366	56,363	57,705	59,262	54,013	50,148	46,178	59,734	51,584
15	Kasúr	24,783	59,621	59,301	59,571	63,330	64,950	69,851	68,287	58,822	67,075	62,905
16	Rewári	24,780	52,752	45,309	45,252	46,624	67,022	40,736	44,926	44,642	40,745	43,781
17	Ferozepur	24,678	87,998	63,353	64,155	63,894	88,299	58,429	85,101	68,841	58,148	63,125
18	Ambála	24,493	74,175	73,661	83,242	84,978	94,746	71,029	75,873	74,821	85,969	93,555
19	Karnál	21,018	41,844	30,466	42,136	45,380	42,235	31,049	34,009	35,684	36,865	53,606
	N.-W. FRONTIER PROVINCE											
1	Peshawar	74,062	2,68,702	2,95,364	3,02,655	3,34,234	3,36,635	2,39,470	2,32,371	3,11,078	3,37,219	2,58,709
2	Dera Ismail Khan	29,401	78,909	94,796	1,06,458	1,16,350	1,04,850	63,567	79,249	83,395	1,04,469	1,08,195
	BOMBAY											
1	Bombay	963,383	95,75,706	99,43,640	1,08,42,021	1,17,92,562	1,22,14,522	1,02,30,048	1,13,14,706	1,25,34,429	1,26,24,633	1,26,97,242
2	Ahmedabad	214,000	6,54,212	7,02,419	6,39,570	7,60,604	8,21,872	5,34,334	5,82,683	5,59,354	7,62,103	8,20,448
3	Karáchi	146,515	12,00,970	13,95,045	18,81,600	12,42,812	16,33,109	11,27,462	12,68,158	12,67,360	12,58,112	13,59,314
4	Poona	126,201	3,43,545	3,61,931	3,71,607	3,81,259	3,76,243	3,74,289	3,78,368	3,03,438	3,33,263	6,27,765
5	Surat	114,733	4,14,753	4,32,162	4,77,754	4,38,264	4,07,130	3,37,710	5,10,905	4,21,852	4,10,693	4,52,556
6	Hyderabad	75,023	4,17,132	3,12,668	4,06,577	3,31,965	3,42,118	2,61,877	2,70,987	3,13,765	4,19,937	4,40,098
7	Hubli	61,440	1,63,063	1,69,515	2,06,826	1,40,894	2,66,675	1,86,779	1,27,930	1,64,316	1,82,668	1,53,507
8	Sholapur	61,032	1,87,271	1,89,947	2,17,075	2,32,135	2,90,183	1,76,707	1,66,599	2,35,612	2,18,861	2,45,528
9	Shikárpur	53,944	1,77,028	1,63,927	1,77,214	1,70,765	1,60,336	1,57,838	1,89,103	1,72,712	1,48,850	1,62,053
10	Broach	43,353	91,655	94,618	96,572	99,676	96,139	75,802	96,232	1,02,474	88,165	1,15,060
11	Sukkur	34,916	2,19,865	2,36,499	2,16,603	2,16,371	2,28,749	1,41,434	1,61,509	1,58,312	1,86,231	2,04,493
12	Ahmadnagar	33,878	1,05,982	1,00,870	1,06,985	1,06,852	1,28,110	87,458	89,063	81,819	83,554	91,450
13	Násik	33,163	68,563	1,11,603	1,65,288	1,21,226	1,21,926	63,515	90,977	1,33,795	95,787	1,28,915
14	Belgaum	31,451	54,133	59,345	1,07,613	61,470	75,571	55,517	53,723	1,08,988	58,020	62,510
15	Dhulia	30,757	87,092	70,335	82,760	89,743	88,955	81,764	57,648	60,565	68,279	1,01,034
16	Gadag-Betigeri	30,429	53,812	54,203	60,813	72,169	1,07,448	47,865	54,772	59,312	77,031	85,800
17	Dharwar	29,317	47,948	1,23,071	98,894	56,936	68,388	41,211	1,19,522	1,06,105	1,48,092	70,916
18	Pandharpur	28,550	93,330	2,78,573	2,55,261	1,94,722	1,08,542	1,12,225	2,87,359	2,59,543	1,85,641	1,29,368
19	Bijapur	27,569	38,358	41,025	1,28,063	2,02,370	2,93,940	30,007	40,669	1,18,308	3,61,812	2,83,719
20	Nadiád	27,145	59,145	59,206	61,958	61,344	60,761	56,334	55,820	64,324	64,184	58,361
21	Bandra	22,855	1,28,926	1,28,568	1,20,799	1,31,423	1,59,101	1,22,168	1,33,294	1,20,481	1,14,868	1,37,047
22	Godhra	22,102	22,305	26,141	30,470	26,372	29,094	23,316	24,691	30,145	25,136	27,269
23	Viramgam	20,769	35,484	36,322	36,868	44,817	40,688	35,811	34,454	34,644	37,613	42,431

No. 4—*concluded*

NAME of each MUNICIPALITY in BRITISH INDIA containing a POPULATION of 20,000 and above, with the INCOME and EXPENDITURE (in rupees), in the official years 1907-08 to 1911-12—concluded

No.	NAME OF MUNICIPALITY	Population (census of 1911)	INCOME (excluding opening balance)					EXPENDITURE				
			1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
	CENTRAL PROVINCES AND BERAR											
1	Nagpur . .	134,008	4,15,446	5,35,137	6,45,675	6,75,747	6,04,990	5,06,940	5,73,485	7,48,633	8,35,683	9,39,313
2	Jubbulpore .	79,009	2,63,545	2,59,594	3,06,520	2,92,636	3,07,794	5,10,954	2,49,496	2,51,999	3,84,777	3,01,205
3	Raipur . .	35,335	93,776	1,07,064	1,35,201	1,22,299	1,31,901	99,952	1,01,162	1,24,022	1,21,554	1,38,744
4	Saugor . .	34,876	76,610	75,322	77,510	85,484	1,03,891	69,886	84,435	76,944	84,058	1,06,500
5	Amráoti . .	34,270	65,408	77,124	72,130	72,382	77,887	64,716	76,347	57,801	86,339	75,486
6	Burhánpur .	30,435	63,917	61,023	65,353	68,348	75,604	57,521	60,086	89,246	64,836	68,045
7	Akola . .	27,183	59,570	68,246	75,368	84,572	84,775	63,681	58,767	62,649	66,239	89,498
8	Ellichpur . .	24,435	20,647	24,216	21,223	23,514	22,756	29,021	24,121	22,792	24,804	24,613
9	Khandwa . .	20,972	100,078	85,233	97,194	114,347	97,758	88,615	77,571	88,915	80,880	89,878
	MADRAS											
1	Madras . .	518,660	25,63,882	22,43,129	28,46,897	31,42,710	29,98,733	17,92,086	21,54,201	27,36,937	35,34,974	35,68,942
2	Madura . .	134,130	2,79,740	2,72,072	3,17,849	4,09,863	4,11,894	2,85,307	3,17,319	3,02,454	3,77,942	2,89,121
3	Trichinopoly .	123,512	2,24,530	2,45,929	2,69,384	3,07,236	2,81,546	1,94,181	2,33,632	2,42,368	2,62,229	2,86,961
4	Calicut . .	78,417	88,672	88,830	1,35,430	1,39,312	1,37,733	1,16,962	97,702	1,30,597	1,14,250	1,18,250
5	Kumbakónam .	64,647	1,12,757	1,54,168	1,30,208	1,44,647	1,55,898	1,06,965	1,32,421	1,68,431	1,43,395	1,23,656
6	Tanjore . .	60,741	1,18,024	1,23,512	1,34,334	1,41,055	1,56,826	1,17,153	1,12,045	1,20,084	1,18,647	1,45,153
7	Negapatam .	60,168	89,416	94,075	98,085	1,09,073	1,54,867	1,08,364	84,585	94,052	1,13,505	1,29,684
8	Salem . .	59,153	1,07,120	1,06,475	1,08,459	1,55,539	1,58,741	1,02,586	1,16 097	1,07,498	3,91,808	2,79,694
9	Cuddalore . .	56,574	66,077	79,981	91,289	92,189	91,585	78,685	76,571	1,01,618	94,860	96,705
10	Cocanada . .	54,110	1,08,465	1,22,468	1,15,770	1,61,557	1,50,246	1,10,380	1,39,389	1,34,374	1,27,990	1,49,846
11	Conjeeveram .	53,864	65,430	71,617	79,473	84,706	86,285	66,492	74,595	60,990	93,982	75,880
12	Vellore . .	49,746	83,968	84,805	88,548	1,00,197	98,477	1,61,319	1,02,653	1,31,531	89,729	98,062
13	Rajahmundry .	48,417	67,712	79,028	1,04,295	1,21,557	76,419	66,553	73,004	1,01,968	72,083	1,67,299
14	Mangalore . .	48,412	66,270	92,265	76,320	1,21,963	1,04,896	68,160	87,871	71,184	97,904	85,850
15	Coimbatore .	47,007	77,761	82,494	1,20,728	1,49,419	1,61,887	1,16,695	1,15,910	1,16,433	2,08,907	1,10,079
16	Palamcottah .	44,909	49,918	51,921	53,106	65,952	70,755	49,084	50,575	52,979	62,086	74,324
17	Tinnevelly . .	44,805	61,785	83,517	87,381	76,622	84,713	46,995	73,001	73,348	73,028	87,633
18	Pálghat . .	44,319	94,511	83,382	85,180	87,789	1,03,852	75,731	87,680	91,076	85,022	93,975
19	Vizagapatam .	43,413	77,709	97,238	1,01,571	87,857	94,657	59,776	70,115	97,557	84,709	92,873
20	Masulipatam .	42,123	65,798	69,678	86,979	82,486	78,981	76,805	65,845	80,178	74,818	77,443
21	Guntúr . .	40,529	85,032	80,399	90,182	1,06,299	1,01,034	1,00,609	85,544	1,78,650	1,09,341	88,837
22	Tuticorin . .	40,185	64,040	61,321	80,195	83,060	86,468	56,383	71,600	84,086	87,608	87,137
23	Ellore . .	37,819	49,292	50,255	69,573	95,575	66,009	49,167	55,016	67,691	80,836	68,985
24	Vizianagram .	37,550	58,163	44,985	52,211	62,985	2,83,593	42,448	52,534	57,850	62,421	67,983
25	Nellore . .	33,246	70,760	70,005	75,185	77,073	1,04,190	60,925	1,35,536	94,350	77,758	81,945
26	Bezváda . .	32,867	82,863	82,942	1,07,365	41,098	94,515	39,538	93,186	2,26,407	91,524	60,950
27	Adóni . .	31,645	50,342	56,738	62,615	68,821	1,10,700	52,990	58,751	58,314	61,000	69,606
28	Berhampore .	31,456	40,284	45,392	49,915	58,782	55,774	43,616	45,949	85,680	66,133	75,734
29	Tellicherry . .	29,258	83,023	63,909	62,060	63,890	81,072	62,243	66,000	76,529	66,137	71,133
30	Bellary . .	29,236	1,04,627	1,37,422	1,19,628	1,33,027	1,34,046	1,20,447	1,24,813	1,32,682	99,713	1,07,889
31	Srivilliputur .	29,066	20,296	20,308	21,786	22,714	33,592	19,188	19,475	21,432	20,974	28,482
32	Cannanore . .	28,957	36,825	51,468	43,523	44,057	43,360	37,737	40,416	44,436	44,092	40,760
33	Máyavaram .	27,121	51,086	52,127	52,708	59,303	61,877	47,327	55,348	57,278	59,341	60,930
34	Karnul . .	26,040	60,609	68,872	66,565	80,381	72,193	52,984	60 542	67,043	65,252	64,757
35	Dindigul . .	25,052	55,367	58,918	56,993	80,789	89,569	47,606	62,216	52,125	91,773	94,781
36	Srírangam .	24,799	36,203	40,924	47,701	47,913	49,700	31,815	33,298	39,651	35,920	1,02,180
37	Gudiyattam .	23,399	26,490	24,037	28,178	26,083	33,135	28,127	31,355	31,564	24,122	37,122
38	Mannárgudi .	21,348	35,174	34,263	42,560	43,087	69,488	31,215	39,620	38,763	45,534	32,632
39	Chidambaram .	21,327	31,2-0	30,953	34,364	39,174	137,221	34,874	31,574	31,436	34,435	32,222
40	Tiruvannamalai .	21,244	25,769	28,344	30,183	29,139	45,700	23,152	24,582	28,583	30,268	26,736
41	Annakavalle .	20,625	24,054	24,805	23,774	24,181	28,972	22,74 5	24,439	25,184	27,635	29,241
42	Vaniyambadi .	20,406	27,550	26,570	24,349	29,589	24,213	28,80 4	26,442	25,700	26,907	23,745
43	Cochin . .	20,023	25,787	22,793	31,4 0	31,079	37,372	29,53 5	24,822	22,425	24,016	27,198

LOCAL BOARDS

[TABLES 1 TO 3, PAGES 44 TO 52]

[No statistics relating to Native States are available for this Section]

(Compiled from annual reports on District and Local Boards supplied by Local Governments and Administrations)

The duties and functions assigned to the municipalities in urban areas are assigned to the Boards in rural areas. These Boards operate under the sanction of the legislature (given in or about 1884), in every province except Burma. In each district there is a Board, subordinate to which are two or more local Boards, and in Bengal and Madras there are also Union Committees or *Panchayets*. There are in India 198 District Boards and 533 Local Boards subordinate to them. There are also 449 Union Committees, 393 in Madras and 56 in Bengal. The population of the tracts over which the Boards have jurisdiction was over 213 millions in 1911-12, according to the local reports. Excluding the Union Committees, to which the elective principle has not been applied, the members of the Boards numbered 16,627 in 1911-12, of whom 5,793, being about 35 per cent, were elected. The others were either nominated or *ex-officio* members (8,438 of the former and 2,396 of the latter), and of these others the largest numbers in proportion to the total number of members, are on the North-West Frontier Province and the Madras Boards, the latter being far more largely worked by official agency than the Boards of other provinces. The elected members in Madras are to be found only on District Boards and number 690 out of a total membership for District and Local Boards of 5,998. In the North-West Frontier Province there has been no elected member since 1903-04, when the elective system of appointing members was abolished in that province. In the Central Provinces and the United Provinces elected members have a substantial majority.

The percentage of elected members of District and Local Boards in the whole number in the principal provinces is as follows:—

1. Central Provinces and Berar	71·7	per cent
2. United Provinces of Agra and Oudh	69·3	,,
3. Assam	55·7	,,
4. Bombay	44·4	,,
5. Bengal	41·9	,,
6. Punjab	40·6	,,
7. Bihar and Orissa	23·3	,,
8. Madras	11·5	,,

The average for all these provinces is 45 per cent.

The Boards are practically manned by Indians who constitute 93 per cent of the whole, numbering 15,482 as compared with only 1,145 Europeans and Eurasians. Nearly twenty-four per cent of the total number of members of all Boards were Government officials.

Up to the year 1909-10 contributions payable from or to Imperial or Provincial Funds were shown in lump in the statements of Income and Expenditure, except in Bengal where contributions from provincial revenues were adjusted in 1909-10 under the appropriate heads to which the sums so paid were devoted. From 1910-11 they are shown by all provinces as receipts or charges under the head which is most appropriate to the nature of the contribution in accordance with the orders of the Government of India.

Apart from the items which are classed under the general head of "Debt"—some of which are merely entries of account—the total income of the Boards in 1911-12 amounted to R515 lakhs against R488 lakhs in the preceding year. The average income of each District Board together with its subordinate Local Boards was R2,60,171. The 19 Local Boards in Assam (where there are no District Boards) had an average income of R87,924. The Union Committees of Bengal had an average income of R536 each, and the Union *Panchayets* of Madras had an average income of R2,219.

LOCAL BOARDS—*continued*

The most important item of revenue is provincial rates, which represent a proportion varying from 40 per cent in Madras to 55 per cent in Bihar and Orissa of the total income of the Boards. The following table shews the percentage of each principal source of revenue in the chief provinces :—

	Provincial rates	Police	Education	Civil Works
Assam	45·5	5·1	10·	22·4
Bengal	48·6	6·04	12·03	25·8
Bihar and Orissa	55·01	4·9	8·4	24·02
United Provinces	45·7	6·4	19·9	19·5
Punjab	51·3	2	12·7	23·8
Bombay	41·5	2·5	28·7	19·3
Madras	40·5	..	4·04	34·9
GRAND TOTAL	44·9	3·7	13·1	25·7

The expenditure of the Boards, omitting, as in the case of revenue, all items classed under "Debt" was R496 lakhs as against R468 lakhs in the previous year. As in the previous year R264 lakhs were spent on the construction and maintenance of public works, such as roads and bridges. The other principal objects of expenditure were :—Education R116 lakhs : Medical R51 lakhs, chiefly on hospitals and dispensaries and vaccination. In Madras a considerable sum, amounting to nearly R9 lakhs, was spent as usual on sanitation, *i. e.*, on the improvement of water supplies and village-sites, conservancy, and similar purposes. The following table shews for each of the principal provinces what percentage of the total expenditure is devoted to each of the main heads :—

	Civil Works	Education	Medical	Administration
Bengal	61·5	23·9	5·8	3·4
Bombay	50·8	37·4	5·9	2·1
United Provinces	47·8	31·4	12·7	2·7
Punjab	41·6	24·4	10·9	3·3
Madras	58·06	10·02	13·6	3·8
Assam	50·2	30·6	12·3	2·3
Bihar and Orissa	66·7	17·5	7·5	3·2

LIBRARY OF THE BOMBAY [illegible]

No. 1

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1902-03 to 1911-12

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Assam(c)	1902–03	19	133	231	6,86,458	3,03,838	2,60,789	12,51,085	2,23,229	1,02,443	5,78,585	1,54,655	10,58,912
	1903–04		133	231	6,13,555	3,39,118	3,00,322	12,52,995	3,28,459	99,578	6,11,433	1,74,078	12,13,548
	1904–05		133	224	6,92,819	4,33,755	2,80,689	14,07,263	3,79,677	1,10,628	6,25,032	1,61,867	12,77,204
	1905–06	(b)65	366	643	21,44,752	11,98,786	13,18,739	46,62,277	10,94,698	2,73,538	23,23,633	4,56,619	41,48,488
	1906–07	(b)66	404	563	22,21,179	12,26,983	18,05,981	52,54,143	12,11,212	3,11,622	26,40,218	6,39,453	48,02,505
	1907–08	(b)66	397	570	22,71,031	15,32,878	12,86,453	50,90,362	13,66,579	3,27,224	25,32,704	8,67,906	50,94,413
	1908–09	(b)66	398	567	22,76,328	16,82,687	16,06,063	55,65,078	14,68,385	3,68,824	29,93,791	9,02,771	57,33,771
	1909–10	(b)66	415	553	22,88,849	13,75,684	13,52,752	50,17,285	13,74,964	4,01,013	28,92,688	8,13,964	54,82,629
	1910–11	(b)66	412	555	23,33,125	..	28,12,001	51,45,126	13,60,563	3,76,848	26,99,384	8,24,991	52,61,786
	1911–12	19	176	140	7,59,974	..	9,39,538	16,99,512	5,18,651	2,08,031	8,49,708	1,87,361	17,63,751
Bengal (d)	1902–03	(a)146	691	1,400	43,80,832	5,84,319	42,52,226	92,17,377	17,47,945	3,89,379	45,96,854	20,88,164	88,22,342
	1903–04	(a)146	686	1,408	44,78,981	10,51,491	28,72,416	84,02,888	18,19,584	4,09,277	48,72,292	12,22,035	83,23,188
	1904–05	(a)146	692	1,400	46,54,491	10,30,197	22,77,889	79,62,577	18,27,203	4,30,904	46,77,575	12,03,597	81,39,279
	1905–06	(a)106	525	998	32,54,963	8,01,964	28,36,415	68,93,342	12,08,900	3,18,029	36,10,384	7,70,431	59,07,744
	1906–07	(a)107	509	1,030	32,43,952	6,97,375	32,67,553	72,08,880	11,44,153	3,72,728	43,77,497	16,49,308	75,43,686
	1907–08	(a)107	505	1,032	34,06,194	6,86,113	38,46,555	79,38,862	11,70,390	4,06,096	45,69,276	7,83,359	79,29,121
	1908–09	(a)107	508	1,037	34,88,414	9,95,761	33,91,845	78,76,020	12,84,770	4,29,397	43,83,396	24,47,854	85,45,417
	1909–10	(a)107	513	1,028	36,09,792	..	33,83,929	74,93,721	11,90,503	4,17,846	41,56,410	15,15,534	72,80,293
	1910–11	(a)107	514	1,063	37,84,032	..	40,25,207	78,09,239	12,01,885	4,32,207	44,79,659	15,44,604	76,58,355
	1911–12	(a)98	567	785	29,16,562	..	38,13,190	67,29,752	14,52,256	3,52,801	37,37,234	10,60,049	66,02,340
Bihar and Orissa	1911–12	58	205	675	23,55,823	..	25,63,030	48,58,853	7,42,038	3,17,406	28,28,182	9,82,652	48,70,278
United Provinces of Agra and Oudh	1902–03	48	608	328	33,13,911	10,66,317	17,97,637	61,77,865	17,34,120	6,58,945	31,61,037	6,29,229	61,83,331
	1903–04		609	329	32,44,269	12,39,386	18,21,145	63,04,800	18,45,051	6,93,964	31,77,010	6,06,043	63,22,068
	1904–05		610	324	32,75,196	12,21,011	18,68,440	63,64,647	18,83,119	7,30,083	32,07,207	7,40,138	65,60,547
	1905–06		614	329	33,21,466	20,64,974	18,29,740	72,16,180	22,14,074	7,65,295	38,27,616	5,40,220	73,47,205
	1906–07		628	328	35,69,417	18,77,175	19,12,273	73,58,865	23,67,826	8,11,196	34,78,250	4,99,439	71,56,711
	1907–08		634	277	35,14,841	23,81,464	20,44,519	79,40,824	27,25,349	8,30,464	34,38,567	6,19,123	76,13,503
	1908–09		647	257	37,05,646	23,61,164	21,38,463	82,05,273	29,91,488	8,95,652	36,05,808	5,92,032	80,84,980
	1909–10		620	275	36,38,721	21,76,987	23,56,032	81,71,740	28,23,789	9,21,549	36,97,243	5,31,641	79,74,222
	1910–11		617	275	36,93,605	..	42,59,442	79,53,047	25,08,136	9,26,438	34,67,651	6,75,785	75,78,010
	1911–12		619	274	36,60,196	..	44,50,540	81,10,736	24,42,500	9,93,503	37,19,246	7,35,701	78,90,950
Ajmer-Merwara	1902–03	1	16	25	18,549	8,800	50,773	78,122	7,365	8,251	17,576	9,496	42,688
	1903–04				20,915	11,000	24,765	56,680	7,177	8,398	33,654	6,514	55,743
	1904–05		22	25	22,716	11,000	22,252	55,968	7,476	6,060	43,775	6,894	64,205
	1905–06		16	25	9,990	5,900	12,982	28,872	7,424	8,486	23,735	6,109	45,754
	1906–07		16	25	24,406	15,000	16,696	56,102	8,121	6,923	16,714	5,367	37,125
	1907–08		16	25	20,880	15,000	16,874	52,754	8,852	7,014	29,109	5,758	50,733
	1908–09		16	25	25,387	15,000	15,282	55,669	7,558	7,871	41,558	5,879	62,866
	1909–10		16	25	22,848	15,000	17,341	55,189	7,663	7,468	25,983	6,379	47,493
	1910–11		16	25	19,304	..	34,997	54,301	7,720	6,248	31,060	6,890	51,927
	1911–12		16	25	17,982	..	35,522	53,504	8,238	6,372	31,171	6,982	52,763

NOTE.—Variations in the figures for Bengal and Assam for 1905-06 and 1911-12 are due to the territorial changes in these provinces.

(a) Exclusive of 57, 58, 58, 48, 49, 50, 51, 52, 52 and 56 Union Committees with 465, 468, 474, 418, 418, 327, 436, 444, 444 and 447 members in 1902-03, 1903-04, 1904-05, 1905-06, 1906-07, 1907-08, 1908-09, 1909-10, 1910-11 and 1911-12 respectively, whose income and expenditure are included in those of the District Boards.

(b) Exclusive of 8, 10, 9, 9, 9 and 9 Union Committees in 1905-06, 1906-07, 1907-08, 1908-09, 1909-10 and 1910-11 respectively, whose income and expenditure are included, in those of the District Boards.

(c) Includes Eastern Bengal Boards from 1905-06 to 1910-11.

(d) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1905-06 to 1910-11.

No. 1—*continued*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1902-03 to 1911-12—continued

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
					R	R	R	R	R	R	R	R	R
Punjab	1902–03	70	721	892	21,78,508	53,299	7,79,766	30,11,573	6,59,254	4,44,931	8,00,552	9,50,019	28,54,756
	1903–04	55	717	891	24,03,661	20,266	7,76,182	32,00,109	6,68,125	3,77,654	9,04,418	11,55,218	31,05,415
	1904–05	56	718	903	25,41,740	5,465	8,51,366	33,98,571	7,11,776	3,73,081	10,29,283	10,89,669	32,03,809
	1905–06	54	698	905	22,97,162	91,251	9,06,018	32,94,430	8,11,538	4,02,502	10,96,509	9,58,230	32,68,779
	1906–07	49	640	869	26,08,838	7,13,334	10,71,433	43,93,605	9,60,021	5,13,795	16,28,541	8,75,218	39,77,575
	1907–08	49	606	905	25,04,269	10,15,724	12,70,048	47,90,041	11,41,599	5,90,171	22,84,901	8,77,017	48,93,688
	1908–09	45	570	847	25,53,281	13,01,030	11,26,973	49,81,284	12,22,131	6,31,682	21,44,714	15,46,054	55,44,581
	1909–10	46	543	881	27,82,426	13,81,099	12,45,244	54,08,769	12,20,193	5,79,767	21,62,618	15,87,913	55,50,491
	1910–11	46	552	884	27,14,323	..	26,26,360	53,40,683	12,62,064	6,05,212	19,18,099	12,48,645	50,34,020
	1911–12	46	580	850	27,55,215	..	27,36,650	54,91,865	13,15,151	5,85,423	22,40,441	13,03,553	54,44,568
North-West Frontier Province	1902–03	7	16	220	1,85,502	203	88,095	2,73,800	57,238	38,468	66,775	89,666	2,52,367
	1903–04			219	1,48,899	..	75,624	2,24,523	49,910	34,242	62,537	73,445	2,20,134
	1904–05		..	216	1,54,737	..	61,484	2,16,221	53,610	30,967	65,644	72,614	2,22,835
	1905–06		..	216	1,84,977	..	24,510	2,09,487	57,555	35,854	65,906	59,476	2,18,791
	1906–07		..	216	1,78,833	..	65,215	2,44,048	60,906	37,859	84,542	51,753	2,35,060
	1907–08	5	..	216	1,96,592	..	1,02,454	2,99,046	73,017	39,713	1,18,349	62,155	2,93,234
	1908–09		..	215	2,17,999	..	99,000	3,16,999	75,265	41,364	1,06,915	69,229	2,92,773
	1909–10		..	216	2,19,067	..	1,35,946	3,55,013	82,119	55,866	1,07,143	91,450	3,34,578
	1910–11		..	216	2,21,058	..	1,59,386	3,80,444	85,155	55,941	1,21,211	1,10,421	3,72,728
	1911–12		..	218	2,05,442	..	2,38,202	4,43,644	90,141	62,916	1,18,171	1,15,511	3,86,739
			..	218	2,01,620	..	1,91,218	3,92,838	97,031	59,546	1,42,989	1,12,168	4,11,734
Bombay	1902–03	232	1,600	1,973	23,74,413	17,33,162	7,89,367	48,96,942	16,01,301	2,85,549	21,68,632	4,34,491	44,89,973
	1903–04		1,599	1,970	29,27,456	10,85,062	7,87,639	48,00,157	16,03,776	2,94,947	22,39,613	4,42,776	45,81,112
	1904–05		1,608	1,999	23,13,201	12,35,838	8,35,256	43,84,295	16,75,620	2,55,500	23,54,857	4,03,047	46,89,024
	1905–06		1,610	1,998	25,78,915	21,96,952	9,09,215	56,85,082	18,01,081	2,68,973	29,05,814	4,38,400	54,14,268
	1906–07		1,611	1,990	31,51,508	22,92,358	9,14,757	63,38,623	19,12,808	2,94,404	26,74,915	5,21,549	54,03,676
	1907–08		1,621	2,012	30,46,242	22,85,658	10,74,169	64,06,069	19,99,462	3,11,960	33,71,521	5,79,048	62,61,991
	1908–09		1,624	2,021	29,30,108	22,86,109	12,81,592	64,97,809	21,54,902	3,27,125	36,01,139	6,21,425	67,04,591
	1909–10	237	1,625	2,008	32,25,719	25,62,981	10,90,015	68,78,715	23,76,811	3,73,547	35,47,310	6,30,772	69,28,480
	1910–11	237	1,630	2,026	30,86,152	..	37,45,887	68,32,039	25,20,048	4,32,302	33,53,338	5,55,423	68,61,111
	1911–12	237	1,612	2,019	28,37,674	..	43,39,798	71,77,472	27,35,921	4,31,273	37,17,739	4,77,886	73,62,819
Central Provinces and Berar	1902–03	72	921	298	4,18,579	3,64,301	4,18,548	12,01,428	4,18,501	95,626	3,22,386	3,58,741	11,95,254
	1903–04	99	1,303	451	7,77,792	2,89,995	7,34,298	18,02,085	5,36,797	1,31,700	4,08,969	7,57,635	18,35,101
	1904–05		1,291	462	8,96,214	2,80,755	9,10,655	20,87,624	6,09,680	1,46,090	5,33,762	6,58,537	19,48,069
	1905–06	92	1,251	437	8,78,333	5,24,744	10,04,112	24,07,189	7,10,420	1,69,016	6,18,027	7,17,525	22,34,988
	1906–07		1,220	440	9,39,100	7,27,106	9,28,475	25,94,681	7,88,127	1,93,898	7,13,904	7,24,569	24,20,498
	1907–08	96	1,219	437	8,92,535	7,23,465	10,94,197	27,10,287	7,52,370	2,44,627	10,36,309	8,20,328	28,53,634
	1908–09	95	1,215	450	9,07,653	..	17,51,050	26,58,703	8,74,942	2,58,116	12,03,545	10,07,258	33,43,861
	1909–10	97	1,277	491	10,48,759	..	16,86,865	27,35,624	8,44,934	2,34,603	9,32,151	6,49,794	26,61,482
	1910–11	99	1,304	516	9,95,714	..	17,22,330	27,18,044	8,60,016	2,13,152	7,62,888	6,47,281	24,83,337
	1911–12	100	1,326	524	10,37,981	..	20,23,964	32,61,945	9,07,281	2,12,492	8,23,876	7,88,019	27,31,668

No. 1—*concluded*

ABSTRACT STATEMENT—NUMBER and COMPOSITION of DISTRICT and LOCAL BOARDS in BRITISH INDIA, and their INCOME and EXPENDITURE, in the ten official years from 1902–03 to 1911–12—concluded

		Number of Boards	Number of Members: Elected	Number of Members: *Ex-officio* and nominated	Income: From Provincial rates	Income: Contributions from Provincial revenues	Income: From other sources	Income: Total	Expenditure: Educational	Expenditure: Medical	Expenditure: Public Works	Expenditure: Other charges	Expenditure: Total
			R	R	R	R	R	R	R	R	R	R	R
Hyderabad Assigned Districts	1901–02	27											
	1902–03		376	158	3,40,702	66,700	3,14,689	7,21,391	1,91,515	22,554	1,82,629	1,62,920	5,59,618
Madras	1902–03	(a)480	312	5,096	61,27,058		43,55,202	1,12,44,245	12,50,369	16,71,395	46,55,267	35,37,199	1,11,14,230
	1903–04	(b)480	307	5,060	63,40,369	7,61,985	44,49,789	1,16,84,497	13,10,746	19,50,617	49,13,663	35,05,643	1,16,80,669
	1904–05	(c)481	299	5,042	61,62,246	8,94,339	46,83,304	1,15,99,581	13,94,251	21,23,470	52,83,878	35,08,562	1,23,10,161
	1905–06	(d)486	342	5,180	69,32,199	7,54,031	51,18,566	1,47,00,388	14,27,677	19,99,691	64,82,013	36,30,159	1,35,39,540
	1906–07	(e)487	322	5,222	68,16,818	26,49,623	52,00,637	1,47,70,912	17,65,911	18,09,532	61,16,657	42,13,877	1,39,05,977
	1907–08	(f)489	318	5,189	70,80,954	27,53,457	57,47,112	1,50,70,506	19,47,079	18,31,646	67,08,796	42,39,929	1,47,27,450
	1908–09	(g)491	330	5,240	62,31,593	28,12,440	88,94,618	1,51,26,211	23,15,977	21,04,537	70,20,526	44,10,016	1,58,51,056
	1909–10	(h)495	349	5,311	64,98,964	..	87,78,830	1,52,77,794	13,80,797	20,58,386	75,01,290	46,37,525	1,55,77,998
	1910–11	(i)496	632	5,189	66,47,170	..	91,36,038	1,57,83,208	13,51,803	20,61,502	74,03,044	45,61,992	1,53,78,341
	1911–12	(j)513	690	5,308	65,54,775	..	1,07,51,244	1,73,06,019	14,22,026	19,26,636	82,35,456	48,40,639	1,64,24,757
Coorg	1902–03	1	2	14	31,937	..	38,333	70,270	16,408	3,399	26,768	16,365	62,940
	1903–04				30,861	..	35,797	66,658	16,386	4,219	32,824	13,751	67,180
	1904–05				29,906	..	35,336	65,242	14,751	5,176	34,496	11,220	65,643
	1905–06				30,186	7,000	34,779	71,965	13,079	4,148	47,877	9,687	74,791
	1906–07				30,200	7,000	35,468	72,668	13,047	3,054	40,079	3,715	60,795
	1907–08				30,320	7,000	34,809	72,129	13,714	5,319	37,514	4,436	60,983
	1908–09				30,467	7,000	38,402	75,869	14,382	6,414	47,313	4,427	72,536
	1909–10				30,428	7,000	36,817	74,245	14,635	8,402	43,712	4,925	71,674
	1910–11	1	2	16	60,591	..	51,902	82,493	15,024	9,362	60,895	4,655	89,936
	1911–12				30,986	..	43,773	74,759	15,502	10,364	51,150	5,898	82,914
TOTAL	1902–03	1,087	5,396	10,074	2,00,19,846	49,42,021	1,31,32,954	3,80,94,821	78,99,917	37,16,714	1,65,72,823	84,14,724	3,66,04,178
	1903–04	1,085	5,372	10,595	2,09,92,596	49,30,657	1,18,63,837	3,77,87,090	81,89,711	40,01,321	1,72,59,520	79,56,307	3,74,06,859
	1904–05	1,087	5,375	10,609	2,07,73,506	49,72,352	1,17,89,697	3,75,35,255	85,61,108	42,16,346	1,78,55,771	78,43,007	3,84,76,732
	1905–06	1,089	5,424	10,733	2,16,26,798	95,41,194	1,40,35,781	4,52,03,773	93,49,797	42,67,537	2,10,20,150	75,93,133	4,22,16,617
	1906–07	1,087	5,352	10,706	2,28,02,010	1,03,09,788	1,52,55,727	4,83,67,525	1,02,44,243	43,56,865	2,18,06,024	91,94,650	4,56,01,782
	1907–08	1,093	5,318	10,676	2,29,85,265	1,14,80,742	1,65,13,736	5,09,88,743	1,12,00,659	45,95,885	2,41,15,612	98,86,133	4,97,78,289
	1908–09	1,091	5,310	10,674	2,23,67,944	86,48,751	2,03,80,234	5,13,96,929	1,24,16,654	50,83,484	2,51,48,933	1,16,29,166	5,42,78,237
	1909–10	1,103	5,360	10,814	2,33,67,564	75,18,751	2,06,07,211	5,14,93,526	1,13,19,444	50,58,522	2,50,80,616	1,04,88,868	5,19,47,450
	1910–11	1,106	5,679	10,767	2,35,09,458	..	2,86,52,366	5,21,61,824	1,11,77,395	51,26,187	2,42,94,198	1,01,85,782	5,07,83,562
	1911–12	1,124	5,793	10,834	2,31,28,788	..	3,18,23,467	5,49,57,255	1,16,56,595	51,03,847	2,63,77,192	1,05,00,908	5,36,38,542

NOTE.—Figures for the Hyderabad Assigned Districts (Berar) are, from 1903-04, included in the figures for the Central Provinces, of which "Provinces" those districts form an administrative division from that date

(a) Including 379 Union Panchayets with 836 *ex-officio* and 2,738 nominated members, of whom 1,127 are officials and 46 Europeans
(b) ,, 379 ,, 814 ,, 2,723 ,, 1,092 ,, 43 ,,
(c) ,, 380 ,, 813 ,, 2,746 ,, 1,102 ,, 55 ,,
(d) ,, 381 ,, 802 ,, 2,787 ,, 1,091 ,, 48 ,,
(e) ,, 382 ,, 812 ,, 2,814 ,, 1,192 ,, 47 ,,
(f) ,, 384 ,, 814 ,, 2,822 ,, 1,087 ,, 47 ,,
(g) ,, 386 ,, 817 ,, 2,852 ,, 1,077 ,, 43 ,,
(h) ,, 389 ,, 831 ,, 2,908 ,, 1,092 ,, 48 ,,
(i) ,, 390 ,, 832 ,, 2,889 ,, 1,113 ,, 36 ,,
(j) ,, 393 ,, 827 ,, 2,922 ,, 1,115 ,, 43 ,,

No. 2

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1907-08 to 1911-12

Province		Opening balance	Land revenue (including revenue due to canals)	Provincial rates (including local rate, patwari cess, village service fund, etc.)	Interest on education and dispensary securities	Police (cattle-pound)	Education		
							School fees	Miscellaneous (including sale of books and contributions)	Total
Assam (a)	1907-08	22,40,941	25,422	22,71,031	5,088	2,75,644	33,950	48,587	82,537
	1908-09	22,37,365	26,923	22,76,328	4,572	2,93,257	37,195	43,459	80,654
	1909-10	20,44,962	28,999	22,88,849	5,191	2,99,028	39,400	32,141	71,541
	1910-11	15,77,759	30,487	23,33,125	5,265	3,03,524	40,607	4,92,022	5,32,629
	1911-12	4,10,435	29,887	7,59,974	..	85,061	12,503	1,54,438	1,66,941
Bengal (b)	1907-08	28,22,764	..	34,06,194	33,925	3,43,487	25,901	21,808	47,709
	1908-09	28,51,245	..	34,88,414	36,645	3,30,309	26,917	30,983	57,900
	1909-10	21,86,270	376	36,09,792	32,196	3,35,491	30,424	5,32,543	(c)5,62,967
	1910-11	23,99,699	327	37,84,032	31,268	3,26,712	32,710	5,61,397	5,94,107
	1911-12	22,39,931	287	29,16,562	17,150	3,62,474	44,626	6,77,636	7,22,262
Bihar and Orissa.	1911-12	13,17,763	127	23,55,823	21,182	2,11,809	18,398	3,39,488	3,57,886
United Provinces of Agra and Oudh	1907-08	12,70,987	15,661	35,14,841	26,173	4,59,525	3,43,994	1,91,196	5,35,190
	1908-09	16,53,738	15,890	37,05,646	28,006	3,99,851	3,54,857	2,07,766	5,62,623
	1909-10	16,92,681	16,474	36,38,721	28,497	4,61,287	3,95,745	2,23,873	6,19,618
	1910-11	18,41,714	16,313	30,93,605	25,955	4,74,414	2,72,070	12,55,396	15,27,466
	1911-12	22,15,608	16,408	36,60,196	22,829	5,11,336	2,42,853	13 48,090	15,90,943
Ajmer-Merwara	1907-08	31,289	..	20,880	820	4,115	639	960	1,599
	1908-09	33,310	..	25,387	856	2,342	612	960	1,572
	1909-10	26,113	..	22,848	821	3,094	680	960	1,640
	1910-11	32,914	..	19,304	821	3,358	719	3,220	3,939
	1911-12	35,588	..	17,982	821	5,104	788	960	1,748
Punjab	1907-08	23,66,263	..	25,04,269	2,146	90,176	1,23,896	37,568	1,61,464
	1908-09	22,57,891	..	25,53,281	2,012	1,00,492	1,41,559	38,399	1,79,958
	1909-10	17,04,568	605	27,82,426	1,991	99,205	1,69,464	29,467	1,98,931
	1910-11	15,63,776	338	27,14,323	2,096	98,489	1,81,809	4,71,506	6,53,315
	1911-12	18,70,428	2,345	27,55,215	2,428	1,96,054	2,17,391	4,65,009	6,82,400
North-West Frontier Province	1907-08	69,417	42,697	2,17,999	..	919	4,816	1,738	6,554
	1908-09	98,380	..	2,19,067	..	880	5,187	20,735	25,922
	1909-10	1,18,815	..	2,21,058	..	2,405	5,545	21,202	26,747
	1910-11	1,32,980	..	2,05,442	..	3,110	6,066	21,594	27,660
	1911-12	1,86,576	..	2,01,620	..	2,598	7,396	25,971	33,367
Bombay	1907-08	30,51,799	1,03,872	30,46,242	15,711	1,33,623	1,40,578	28,595	1,69,173
	1908-09	31,92,768	1,53,456	29,30,108	15,694	1,10,251	1,47,188	33,342	1,80,530
	1909-10	29,29,969	1,73,780	32,25,719	15,987	1,06,486	1,62,305	15,482	1,77,787
	1910-11	28,68,971	3,24,856	30,86,152	15,847	1,23,637	1,61,887	15,75,829	17,37,716
	1911-12	28,43,122	1,98,493	28,37,674	16,989	1,67,714	1,57,394	18,06,120	19,63,514
Central Provinces and Berar	1907-08	16,29,816	..	8,92,535	3,862	3,57,870	11,161	22,404	33,565
	1908-09	14,86,469	..	9,07,653	3,862	3,39,330	2,148	5,08,415	5,10,563
	1909-10	8,01,355	..	10,48,759	3,862	3,50,462	2,737	5,04,312	5,07,049
	1910-11	8,74,679	..	9,95,714	3,862	3,82,398	2,871	5,05,445	5,08,316
	1911-12	11,09,386	..	10,37,981	3,862	4,73,426	3,435	5,49,337	5,52,772
Madras	1907-08	35,96,240	1,43,763	70,80,954	1,35,918	..	2,97,090	33,101	3,30,191
	1908-09	26,86,660	8,13,154	62,31,593	1,66,353	..	2,87,981	11,81,079	14,69,060
	1909-10	19,61,815	8,58,326	64,98,964	2,00,447	..	2,91,924	2,38,305	(d)5,30,229
	1910-11	16,61,611	8,61,692	66,47,170	2,48,535	..	3,19,584	2,13,715	5,33,299
	1911-12	20,66,478	9,19,726	65,54,775	2,76,761	..	3,09,235	3,45,688	6,54,923
Coorg	1907-08	27,532	5,277	30,320	349	3,411	2,253	..	2,253
	1908-09	38,617	5,254	30,467	349	3,569	2,642	..	2,642
	1909-10	40,910	5,064	30,428	349	3,461	2,805	..	2,805
	1910-11	43,067	4,936	30,591	349	3,750	2,589	10,500	13,089
	1911-12	35,510	5,071	30,986	349	3,237	2,685	..	2,685
TOTAL	1907-08	1,71,07,048	3,11,270	2,29,85,265	2,23,992	16,68,770	9,84,278	3,85,957	13,70,235
	1908-09	1,65,36,443	10,14,677	2,23,67,944	2,58,349	15,80,281	10,06,286	20,65,138	30,71,424
	1909-10	1,35,07,458	10,83,624	2,33,67,564	2,89,341	16,60,919	11,01,029	15,98,285	26,99,314
	1910-11	1,29,97,170	12,38,949	2,35,09,458	3,33,998	17,19,402	10,20,912	51,10,624	61,31,536
	1911-12	1,43,30,825	11,72,344	2,31,28,788	3,62,371	19,29,713	10,16,704	57,12,737	67,29,441

(a) Includes Eastern Bengal Boards up to 1910-11
(b) Includes Bihar and Orissa and excludes Eastern Bengal Boards up to 1910-11
(c) See note (b) at foot of page 49
(d) Grants to aided schools were paid direct from Provincial funds in 1909-10 instead of through Local Boards as before

No. 2—*continued*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1907-08 to 1911-12—continued

Province		Medical			Receipts from scientific and other minor departments (including public gardens, veterinary work, experimental cultivation, exhibitions, and fairs)	Receipts in aid of superannuation and compassionate allowances (contributions for pensions and gratuities)	Miscellaneous (including sale of materials and sale and rents of *nazul* lands and buildings)	Railways (gross), irrigation (minor works) and navigation (local canal)	Civil works
		Income from endowments and contributions	Other income	Total					
Assam	1907-08	26,050	4,187	30,237	2,114	..	28,768	18,466	4,30,518
	1908-09	31,306	1,228	32,534	4,849	..	35,618	15,173	4,31,556
	1909-10	29,222	1,565	30,787	4,564	..	28,635	20,996	4,43,349
	1910-11	15,367	2,443	17,810	6,707	..	4,34,094	16,312	10,73,804
	1911-12	51,877	1,225	53,102	247	..	2,01,658	..	3,73,679
Bengal	1907-08	85,752	6,371	92,123	20,381	..	1,48,538	5,609	15,55,948
	1908-09	57,658	8,254	65,912	18,302	..	1,05,874	7,371	11,93,685
	1909-10	1,13,013	7,435	(a)1,20,448	29,654	..	1,55,598	50,170	(a) 13,34,041
	1910-11	1,13,010	6,054	1,19,064	32,205	..	1.64,826	58,516	15,32,421
	1911-12	56,493	5,166	61,659	15,451	..	2,85,450	69,075	15,47,588
Bihar and Orissa	1911-12	90,465	1,391	91,856	22,223	..	1,69,905	2,851	10,28,741
United Provinces of Agra and Oudh	1907-08	2,11,566	17,802	2,29,368	41,747	..	28,965	..	6,23,258
	1908-09	2,27,941	15,942	2,43,883	42,141	..	48,690	..	6,99,641
	1909-10	3,28,896	22,863	3,51,759	53,005	..	37,555	..	7,10,656
	1910-11	4,96,954	45,704	5,42,658	73,851	..	48,663	..	14,53,114
	1911-12	4,80,676	25,820	5,06,496	74,048	..	60,738	..	15,60,213
Ajmer-Merwara	1907-08	6,273	2	6,275	532	..	113	..	3,420
	1908-09	5,408	..	5,408	2,485	..	44	..	2,575
	1909-10	6,885	..	6,885	2,828	..	173	..	1,900
	1910-11	7,506	300	7,806	3 772	..	303	..	14,998
	1911-12	7,059	..	7,059	3,159	..	864	..	16,767
Punjab	1907-08	32,072	11,555	43,627	1,56,094	..	23,562	42,557	5,17,615
	1908-09	35,566	40,493	76,059	1,45,082	..	51,962	16,443	4,64,367
	1909-10	53,207	49,855	1,03,062	1,47,854	..	82,455	53,341	4,93,628
	1910-11	90,473	29.949	1,20,422	3,18,001	..	37,597	50,938	11,91,659
	1911-12	1,07,603	17,596	1,25,199	3,20,160	..	46,293	56,205	12,76,386
North-West Frontier Province	1907-08	1,749	232	1,981	5,845	..	7,888	13,122	19,291
	1908-09	14,501	464	14,965	5,659	..	5,153	10,351	72,555
	1909-10	17,026	658	17,684	5,518	..	2,914	12,793	74,733
	1910-11	7,128	389	7,517	5,184	..	5,760	12,741	1,44,936
	1911-12	11,915	336	12,251	4,164	..	4,393	11,736	1,12,192
Bombay	1907-08	7,940	7,885	15,825	33,997	..	37,467	..	4,95,900
	1908-09	6,187	6,244	12,431	35,296	..	98,070	..	5,94,606
	1909-10	5,101	4,921	10,022	31,279	..	33,364	..	4,85,303
	1910-11	99,674	6,202	1,05 876	60,179	175	1,58,474	..	12,73,251
	1911-12	1,11,454	30,203	1,41,657	87,777	..	98,275	..	13,18,665
Central Provinces and Berar	1907-08	845	1,756	2,601	23,593	..	2,17,800	..	83,139
	1908-09	6,935	3,139	10,074	18,431	..	2,05,577	..	2,63,124
	1909-10	9,224	1,827	11,051	21,245	..	2,10,411	..	2,71,893
	1910-11	9,284	1,347	10,631	21,053	..	1,87,412	..	2,68,600
	1911-12	5,342	3,242	8,583	20,448	..	2,26,508	..	3,19,496
Madras	1907-08	38,944	44,076	83,020	1,320	..	7,84,706	6,96,545	15,68,895
	1908-09	3,19,256	48,350	3,67,606	997	..	7,45,430	4,40,271	30,62,512
	1909-10	2,25,374	52,290	2,77,664	1,931	..	10,14,450	4,54,737	32,98,308
	1910-11	2,40,833	54,348	2.95,181	2,104	..	8,40,665	4,79,750	35,57,057
	1911-12	4,00,096	56,004	4,56,100	3,779	..	10,00,666	5,34,351	56,58,938
Coorg	1907-08	..	1,252	1,252	..	..	1,806	..	20,461
	1908-09	..	1.337	1.337	..	..	3,211	..	22,040
	1909-10	..	1,776	1,776	..	..	3,617	..	19,745
	1910-11	180	1,833	2,013	..	..	3,394	..	24,371
	1911-12	120	2,363	2,483	..	..	3,982	..	25,966
TOTAL	1907-08	4,11,191	95,118	5,06,309	2,85,623	..	92,79,613	7,76,299	53,18,445
	1908-09	7,04,758	125,451	8,30,209	2,73,242	..	12,99,629	4,89,609	68,11,061
	1909-10	7,87,948	1,43,190	9,31,138	2,97,878	..	15,69,172	5.92,037	71,33,616
	1910-11	10,80,409	1,48,569	12.28,978	5.24,056	175	18,81,188	6,18,257	1,05,34,211
	1911-12	13,23,100	1,43,345	14,66,445	5,51,456	..	20,98,723	6,64,218	1,32,38,631

(a) See note (b) at foot of page 49

No. 2—*concluded*

INCOME (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1907-08 to 1911-12—concluded

Province		Contributions: From Provincial to Local	Contributions: From other Boards	Contributions: Total	Debt	Total income (excluding opening balance)	Incidence of taxation per head of population	Incidence of income (excluding opening balance) per head of population
Assam	1907-08	15,32,878	455	15,33,333	3,87,204	50,90,362	·07	·15
	1908-09	16,82,687	11,450	16,94,137	6,69,477	55,65,078	·07	·16
	1909-10	13,75,684	1,765	13,77,449	4,17,897	50,17,285	·07	·15
	1910-11	..	..	..	3,88,963	51,45,126	·07	·16
	1911-12	..	..	..	28,963	16,99,512	·13	·31
Bengal	1907-08	6,86,113	19	6,86,132	15,98,816	79,38,862	·07	·14
	1908-09	9,95,761	119	9,95,880	15,70,728	78,76,020	·08	·14
	1909-10	..	..	(b)	12,46,669	74,93,721	·07	·16
	1910-11	..	..	..	11,51,309	78,09,239	·08	·14
	1911-12	..	..	..	7,27,703	67,29,752	·07	·14
Bihar and Orissa	1911-12	..	..	..	5,76,250	48,58,853	·07	·14
United Provinces of Agra and Oudh	1907-08	23,81,464	..	23,81,464	84,632	79,40,824	·07	·16
	1908-09	23,61,164	3,414	23,64,578	94,324	82,05,273	·08	·15
	1909-10	21,76,987	..	21,76,987	77,181	81,71,740	·07	·16
	1910-11	..	..	..	97,608	79,53,047	·07	·14
	1911-12	..	..	..	1,07,529	81,10,736	·08	·17
Ajmer-Merwara	1907-08	(a) 15,000	..	15,000	..	52,754	·05	·15
	1908-09	(a) 15,000	..	15,000	..	55,669	·07	·16
	1909-10	(a) 15,000	..	15,000	..	55,189	·06	·15
	1910-11	..	..	..	..	54,301	·05	·15
	1911-12	..	..	..	..	53,504	·05	·15
Punjab	1907-08	10,15,724	1,242	10,16,966	2,30,719	47,90,041	·14	·24
	1908-09	13,01,030	1,037	13,02,067	85,359	49,81,284	·14	·28
	1909-10	13,81,099	1,544	13,82,643	62,178	54,08,769	·15	·29
	1910-11	..	..	..	1,53,097	53,40,683	·15	·29
	1911-12	..	..	..	1,17,942	54,91,865	·15	·3
North-West Frontier Province	1907-08	..	192	192	420	3,16,909	·11	·17
	1908-09	..	192	192	264	3,55,013	·11	·19
	1909-10	..	192	192	16,399	3,80,444	·11	·19
	1910-11	..	..	..	31,294	4,43,674	·11	·22
	1911-12	..	..	..	10,501	3,92,838	..	·2
Bombay	1907-08	22,85,658	31,679	23,17,337	36,907	64,06,069	·17	·37
	1908-09	22,86,109	7,265	22,93,374	73,978	64,97,809	·17	·38
	1909-10	25,62,081	7,377	25,70,358	48,624	68,78,715	·18	·39
	1910-11	..	..	..	39,183	68,32,039	·17	·38
	1911-12	..	..	..	3,46,712	71,77,472	·17	·4
Central Provinces and Berar	1907-08	7,23,465	5,303	7,28,768	3,65,939	27,10,287	·08	·22
	1908-09	..	..	..	3,99,341	26,58,703	·09	·22
	1909-10	..	..	..	3,10,520	27,35,624	·09	·35
	1910-11	..	..	..	3,39,742	27,18,044	·09	·18
	1911-12	..	..	..	4,18,424	30,61,945	·09	·2
Madras	1907-08	28,42,440	7,76,871	36,19,311	11,62,940	1,56,70,506	·2	·44
	1908-09	..	11,41,528	11,41,528	6,49,020	1,51,26,211	·19	·43
	1909-10	..	11,81,312	11,81,312	9,17,159	1,52,77,794	·21	·43
	1910-11	..	..	..	10,93,257	1,57,83,208	·22	·45
	1911-12	..	..	..	11,09,350	1,73,06,019	·17	·45
Coorg	1907-08	7,000	..	7,000	..	72,129	·2	·4
	1908-09	7,000	..	7,000	..	75,869	·2	·42
	1909-10	7,000	..	7,000	..	74,245	·2	·41
	1910-11	..	..	..	..	82,493	·2	·46
	1911-12	..	..	..	..	74,759	·2	·43
Total	1907-08	1,14,89,742	8,15,761	1,23,05,503	38,67,577	5,09,88,743	·1	·2
	1908-09	86,48,751	11,65,005	98,13,756	35,42,491	5,13,96,929	·1	·3
	1909-10	75,18,751	11,92,190	87,10,941	30,96,627	5,14,93,526	·1	25
	1910-11	..	..	..	32,94,453	5,21,61,854	·1	·24
	1911-12	..	..	..	34,43,374	5,49,57,255	·1	·24

(a) From Imperial funds

(b) Contributions have been adjusted under the appropriate heads to which the sums so paid were devoted, and this accounts for the fluctuations under the heads Education, Medical, and Civil Works (pages 47 and 48)

No. 3

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official year 1907-08 to 1911-12

Province		Post Office (including district post and mail cart)	Administration (general establishments)	Police (cattle-pound)	Education				
					Inspection	Maintenance and management of schools	Grants-in-aid	Scholarships	Total
Assam(a)	1907-08	..	1,41,855	11,825	1,40,062	4,79,644	5,60,730	31,094	13,66,579
	1908-09	7	1,40,696	13,920	1 47,960	5,28,369	6,18,530	32,412	14,68,385
	1909-10	..	1,41,551	13,115	47,631	5,55,038	6,13,545	34,190	13,74,964
	1910-11	..	1,42.427	19,255	27,990	5,99,689	6,45,822	39,471	13,60,563
	1911-12	..	38,971	43	..	4,47,528	40,791	13,744	5,18,651
Bengal(b)	1907-08	..	2,13,336	30,673	82,525	3,33,949	6,59,394	38,412	11,70,390
	1908-09	..	2,02,807	26,799	89,749	3,43,821	6,72,928	40,746	12,84,770
	1909-10	..	2,13,535	27,589	88,236	3,01,987	7,02,307	40,406	11,90,503
	1910-11	..	2,15,044	23,831	83,811	2,87,613	7,36,038	41,845	12,01,885
	1911-12	..	2,08,666	23,586	55,255	3,09,472	9,52,093	39,725	14,52,256
Bihar and Orissa	1911-12	..	1,34,432	15,238	56,218	1,45,234	5,08,865	24,462	7,42,038
United Provinces of Agra and Oudh	1907-08	..	1,78,575	1,37,603	2,47,333	19,90,046	4,34,473	41,318	27,25,349
	1908-09	..	1,94,752	1,45,069	2,49,684	22,41,001	4,37,500	51,611	29,91,488
	1909-10	..	2,04,776	1,41,163	2,54,899	21,97,772	3,02,366	57,785	28,23,789
	1910-11	..	2,04,237	1,42,712	2,60,542	19,03,562	2,84,745	55,371	25,08,136
	1911-12	..	2,13,782	1,59,243	2,74,184	18,38,358	2,67,942	52,491	24,42,500
Ajmer-Merwara	1907-08	..	1,317	1,517	..	6,701	..	628	8,852
	1908-09	..	1,341	1,098	..	6,500	..	702	7,558
	1909-10	..	1,236	1,131	..	6,424	..	856	7,663
	1910-11	..	1,460	1,138	81	6,577	..	795	7,720
	1911-12	..	1,299	1,201	96	6,713	..	759	8,238
Punjab	1907-08	..	1,57,967	30,665	29,830	9,03,810	1,23,472	54,298	11,41,599
	1908-09	..	1,62.936	32,563	33,598	9,85 587	1,14,183	54,606	12,22,131
	1909-10	..	1,62,202	32,666	32,771	9,80,465	1,14,318	56,398	12,20,193
	1910-11	..	1,72,523	63,532	34,418	10,14,227	1,07,376	55,540	12,62,064
	1911-12	..	1,78,603	64,126	35,261	10,63,418	99,988	57,979	13,15,151
North-West Frontier Province	1907-08	..	19,708	701	2,518	63,559	3,178	3,921	75,265
	1908-09	..	15.787	942	2,578	69,111	3,876	4,174	82,119
	1909-10	..	18,308	798	2,795	71,573	4,014	4,665	85,155
	1910-11	..	16,042	538	3,335	74,703	4,378	4,664	90,141
	1911-12	..	17,324	587	3,713	80,629	3,728	5,098	97,031
Bombay	1907-08	..	1,48,295	..	482	17,56,632	81,946	90,928	19,99,462
	1908-09	..	1,59,933	..	2,896	19,05,794	79,736	93,319	21,54,902
	1909-10	..	1,58,998	..	1,025	21,14,662	71,525	97,186	23,76,811
	1910-11	..	1,55,628	..	60	22,55,576	83,183	96,901	25,20,043
	1911-12	..	1,51,647	3,398	378	24,84,663	67,774	98,579	27,35,921
Central Provinces and Berar	1907-08	..	86,665	1,02,882	4,045	7,29,380	2,766	14,785	7,52,370
	1908-09	..	1,08,043	1,46,498	4,447	8,48,690	5,582	13,421	8,74,942
	1909-10	..	1,05,475	1,41,777	5,120	8,20,601	3,776	12,831	8,44,934
	1910-11	..	1,06,404	1,40,652	5,017	8,34,593	4,876	12,951	8,60,016
	1911-12	..	1,27,352	1,50,881	5,268	8,76,471	11,178	10,986	9,07,281
Madras	1907-08	..	3,39,533	..	1,10,393	10,16,938	8,10,420	..	19,47,079
	1908-09	..	4,73,294	..	1,14,167	13,26,536	8,63,001	..	23,15,977
	1909-10	..	4,81,684	..	670	13,21,234	27,388	..	13,80,797
	1910-11	..	4,61,567	..	..	13,10,178	10,840	..	13,51,803
	1911-12	..	5,37,521	..	..	13,87,728	28	23,869	14,22,026
Coorg	1907-08	..	1,494	1,395	..	12.825	769	120	13,714
	1908-09	..	1,367	1,391	..	13,553	574	255	14,382
	1909-10	..	1,736	1,460	..	14,091	477	67	14,635
	1910-11	..	1,656	1,557	..	14,544	468	12	50,024
	1911-12	..	1,868	1,529	..	14,975	459	68	15,502
TOTAL	1907-08	..	12,88,745	3,17,201	6,17,188	72,93,484	26,77,148	2,75,504	1,[illegible]00,659
	1908-09	7	14,60,956	3,68,280	6,45,079	82,68,962	27,95,910	2,91,246	1,24,16,654
	1909-10	..	14,89,501	3,59,699	4,33,147	83,83,847	18,39,716	3,04,384	1,13,19,444
	1910-11	..	14,76,988	3,93,215	4,15,254	83,01,262	18,77,726	3,07,550	1,[illegible]1,77,395
	1911-12	..	16,11,395	4,19,8[illegible]2	4,30,373	86,55,189	19,52,816	3,27,760	1,16,56,595

(a) Includes Eastern Bengal Boards up to 1910-11.
(b) Includes Bihar and Orissa and excludes Eastern Bengal Boards up to 1910-11.

No. 3—*continued*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1907-08 to 1911-12—continued

Province		Medical			Scientific and other minor departments (including experimental cultivation, exhibitions and fairs, veterinary public gardens, etc.)	Famine relief	Civil Works—Public Works		
		Hospitals and dispensaries	Sanitation and vaccination	Total			Buildings	Communications	Water supply and water works
Assam (a)	1907-08	2,79,726	29,831	3,27,224	42,839	1,869	1,03,935	18,98,517	1,45,221
	1908-09	3,19,407	31,383	3,68,824	57,737	46,888	1,29,319	22,16,259	2,63,587
	1909-10	3,45,339	36,292	4,01,013	69,282	32,516	95,692	20,61,058	3,13,867
	1910-11	2,97,122	41,232	3,76,848	67,035	..	84,607	19,61,915	2,46,356
	1911-12	1,53,187	23,455	2,08,031	32,039	..	16,491	6,27,897	1,14,398
Bengal (b)	1907-08	2,78,106	39,915	4,06,096	62,484	86,626	1,81,626	35,40,262	1,23,511
	1908-09	3,38,354	35,332	4,29,397	66,785	96,543	1,86,011	32,33,395	1,73,856
	1909-10	3,39,416	37,654	4,17,846	81,336	87,330	1,51,851	30,30,148	1,67,209
	1910-11	3,42,481	39,091	4,32,207	88,560	47,055	1,58,703	35,48,291	1,46,328
	1911-12	3,07,398	26,012	3,52,801	64,520	..	1,19,161	26,72,662	3,55,517
Bihar and Orissa	1911-12	2,31,742	34,776	3,17,406	61,253	..	1,19,174	19,60,711	99,708
United Provinces of Agra and Oudh	1907-08	6,80,469	1,29,917	8,30,464	1,23,335	5,550	7,92,042	20,41,279	4,262
	1908-09	7,68,071	1,21,576	8,95,652	1,43,792	..	10,06,660	20,00,396	635
	1909-10	7,97,821	1,19,536	9,21,549	1,51,370	..	9,84,781	20,87,020	752
	1910-11	7,46,319	1,25,799	9,26,438	1,65,940	..	8,87,233	20,00,584	89
	1911-12	7,74,192	1,61,531	9,93,503	1,74,260	..	10,28,602	21,08,300	598
Ajmer-Merwara	1907-08	1,936	517	7,014	1,943	..	..	23,495	..
	1908-09	6,629	505	7,871	1,746	..	2,338	29,284	..
	1909-10	5,586	500	7,468	2,462	..	3,325	16,016	..
	1910-11	5,090	496	6,248	3,889	..	2,898	15,173	..
	1911-12	5,262	510	6,372	3,472	..	3,139	16,299	..
Punjab	1907-08	3,49,762	71,310	5,90,171	2,73,074	32,964	5,79,220	10,88,097	..
	1908-09	3,93,164	84,378	6,31,682	3,01,550	30,437	5,98,796	8,58,409	20,327
	1909-10	3,96,928	85,911	5,79,767	3,03,834	1,939	4,73,752	10,71,968	22,428
	1910-11	3,82,185	86,003	6,05,212	3,57,682	1	5,04,381	6,62,711	15,526
	1911-12	3,58,781	85,072	5,85,423	3,98,266	5	5,21,873	9,41,220	13,323
North-West Frontier Province	1907-08	30,703	10,114	41,364	24,032	..	31,410	45,364	..
	1908-09	39,004	11,376	55,866	32,346	..	46,473	31,067	2,763
	1909-10	36,797	13,306	55,941	34,496	..	53,250	36,544	2,908
	1910-11	43,010	13,019	62,916	32,841	..	37,905	43,438	7,714
	1911-12	38,858	13,556	59,546	24,458	..	78,455	27,218	1,945
Bombay	1907-08	1,56,541	1,40,712	3,11,960	1,26,362	..	3,58,753	21,88,823	3,75,134
	1908-09	1,56,340	1,49,825	3,27,125	1,23,661	3,595	4,05,900	22,85,802	4,15,866
	1909-10	1,79,832	1,64,203	3,73,547	1,23,981	..	3,75,063	22,74,419	4,22,403
	1910-11	1,69,586	1,61,108	4,32,302	1,24,977	..	3,86,057	20,90,258	3,51,758
	1911-12	1,63,825	1,41,022	4,31,273	1,20,667	..	4,19,325	23,37,602	3,90,242
Central Provinces and Berar	1907-08	1,25,250	73,282	2,44,627	60,199	..	2,93,096	3,86,691	85,590
	1908-09	1,41,264	90,369	2,58,116	69,727	..	4,03,731	4,62,975	93,150
	1909-10	98,678	1,20,204	2,34,603	33,414	..	3,13,280	3,42,874	65,771
	1910-11	95,150	1,04,720	2,13,152	38,931	..	2,80,549	2,47,920	39,960
	1911-12	98,155	1,04,340	2,12,492	44,963	..	3,09,029	2,79,578	38,734
Madras	1907-08	8,42,437	7,95,874	18,31,646	7,517	..	4,49,284	50,17,942	65,512
	1908-09	8,64,735	9,47,623	21,04,537	13,402	..	3,98,013	51,63,610	37,946
	1909-10	9,24,648	9,12,531	20,58,386	17,006	..	4,53,558	54,45,676	46,484
	1910-11	10,06,378	8,54,407	20,61,502	21,592	..	4,81,720	53,54,524	25,150
	1911-12	9,65,121	6,56,567	19,26,636	20,127	..	5,79,786	56,78,021	3,10,809
Coorg	1907-08	4,070	..	5,319	..	..	2,123	23,574	137
	1908-09	4,593	..	6,414	..	..	2,150	29,694	245
	1909-10	7,005	557	8,402	..	..	2,220	27,112	160
	1910-11	6,561	1,104	9,362	..	..	4,444	37,933	1,756
	1911-12	7,800	931	10,364	..	..	3,342	31,583	1,837
TOTAL	1907-08	27,49,000	12,91,472	45,95,885	7,21,785	1,27,009	27,91,489	1,62,54,044	7,99,367
	1908-09	30,29,033	14,72,367	50,83,484	8,10,746	1,77,463	31,79,391	1,63,10,891	10,08,375
	1909-10	31,32,050	14,90,694	50,58,522	8,17,181	1 1,785	29,06,772	1,63,93,135	10,41,982
	1910-11	30,93,882	14,26,979	51,26,187	9,01,447	47,056	28,29,497	1,57,62,727	8,34,637
	1911-12	32,04,321	12,47,772	51,03,847	9,44,045	5	31,98,377	1,66,80,991	13,27,111

(a) Includes Eastern Bengal Boards up to 1910-11.

(b) Includes Bihar and Orissa and excludes Eastern Bengal Boards up to 1910-11.

No. 3—*concluded*

EXPENDITURE (in rupees) of DISTRICT and LOCAL BOARDS in BRITISH INDIA, in the official years 1907-08 to 1911-12—concluded

Province		Civil Works—Public Works—*contd.*				Contributions	Debt	Interest on debt in year of report and previous years	Total expenditure
		Drainage works	Other works of improvement	Establishment and contingencies, including tools and plant	Total				
Assam	1907-08	18,191	22,390	3,44,450	25,32,704	16,309	5,68,604	6,436	50,94,413
	1908-09	17,894	18,347	3,48,385	29,93,791	25,504	5,21,148	6,885	57,33,771
	1909-10	13,421	13,511	3,95,139	28,92,688	7,494	4,47,068	4,840	54,82,629
	1910-11	8,566	15,121	3,82,819	26,99,384	—	4,71,382	—	52,61,786
	1911-12	2,012	10,337	78,573	8,49,708	—	69,663	—	17,63,751
Bengal	1907-08	3,786	13,015	7,07,076	45,69,276	19,578	8,73,181	5,189	79,29,121
	1908-09	2,740	3,890	7,83,504	43,83,396	35,456	15,09,409	12,408	85,45,417
	1909-10	5,205	17,882	7,83,815	41,56,410	10,399	6,94,068	11,686	72,80,293
	1910-11	32,483	18,666	7,75,188	44,79,659	..	8,51,700	—	76,58,355
	1911-12	6,796	16,058	5,67,140	37,37,234	..	5,23,778	..	66,02,340
Bihar add Orissa	1911-12	42,732	9,169	5,96,688	28,28,122	..	6,28,632	..	48,70,278
United Provinces of Agra and Oudh	1907-08	3,136	2,457	5,93,195	(a)34,38,567	15,851	1,28,390	—	76,13,503
	1908-09	2,744	12,243	5,83,130	36,05,808	—	76,708	—	80,84,980
	1909-10	2,906	42,519	5,79,265	36,97,243	—	81,125	—	79,74,222
	1910-11	2,690	14,809	5,62,246	34,67,651	—	1,06,007	—	75,78,010
	1911-12	6,401	10,874	5,64,471	37,19,246	..	1,04,061	—	78,90,950
Ajmer-Merwara	1907-08	—	—	5,614	29,109	360	—	—	50,733
	1908-09	—	—	9,936	41,558	420	—	—	62,866
	1909-10	—	—	6,642	25,983	800	—	—	47,493
	1910-11	—	—	11,998	31,069	—	—	—	51,927
	1911-12	—	—	11,733	31,171	..	..	—	52,763
Punjab	1907-08	..	1,30,749	4,86,835	22,84,901	1,47,738	1,18,317	2,637	48,93,688
	1908-09	3,290	1,30,494	5,33,398	21,44,714	6,68,993	1,91,212	2,365	55,44,581
	1909-10	4,873	91,992	4,97,605	21,62,618	7,41,303	1,52,653	2,203	55,50,491
	1910-11	5,252	85,145	6,45,084	19,18,099	..	98,364	..	50,34,020
	1911-12	4,546	91,151	6,68,328	22,40,441	..	60,348	..	54,44,568
North-West Frontier Province	1907-08	..	6,628	23,513	1,06,915	192	6,744	—	2,92,773
	1908-09	—	1,867	24,973	1,07,143	25,583	1,538	—	3,34,578
	1909-10	..	1,015	27,494	1,21,211	29,224	1,018	—	3,72,728
	1910-11	3,841	1,326	23,947	1,18,171	—	21,537	—	3,86,739
	1911-12	4,650	4,139	26,582	1,42,989	..	15,439	..	4,11,734
Bombay	1907-08	292	23,437	4,25,082	33,71,521	1,65,916	37,665	5,762	62,41,991
	1908-09	192	41,833	4,51,446	36,01,039	1,54,863	75,180	5,589	67,04,591
	1909-10	446	31,068	4,43,911	35,47,310	2,00,852	50,375	5,395	69,28,440
	1910-11	1,144	24,840	4,99,281	33,53,338	..	1,01,269	..	68,61,111
	1911-12	137	14,496	5,55,937	37,17,739	,,	45,448	..	73,62,819
Central Provinces and Berar	1907-08	12,093	1,14,479	1,44,360	10,36,309	1,96,772	3,52,094	..	28,53,634
	1908-09	6,646	59,945	1,77,098	12,03,545	..	3,31,237	..	33,43,861
	1909-10	4,035	55,221	1,50,970	9,32,151	..	3,02,450	..	26,61,482
	1910-11	7,051	37,270	1,50,158	7,62,888	..	2,95,338	..	24,83,337
	1911-12	4,884	44,290	1,47,361	8,23,876	..	3,94,883	..	27,31,668
Madras	1907-08	5,830	2,59,505	9,10,723	67,08,796	10,76,537	17,72,803	3,600	1,47,27,450
	1908-09	3,288	3,85,152	10,32,517	70,20,526	10,53,817	18,26,455	2,657	1,58,51,056
	1909-10	95	4,53,725	11,01,752	75,01,290	10,90,068	20,06,651	1,990	1,55,77,098
	1910-11	879	4,15,497	11,25,274	74,03,044	..	20,16,650	..	1,53,78,541
	1911-12	24,408	5,28,729	11,13,703	82,35,456	..	22,41,236	..	1,64,24,757
Coorg	1907-08	..	1,150	10,530	37,514	500	..	..	60,983
	1908-09	..	2,256	12,968	47,313	500	..	..	72,536
	1909-10	..	1,109	13,111	43,712	500	..	..	71,674
	1910-11	..	535	16,227	60,895	..	..	..	89,936
	1911-12	..	381	14,007	51,150	..	..	..	82,914
Total	1907-08	43,328	5,73,810	36,51,378	2,41,15,612	16,39,753	38,57,798	23,624	4,97,78,289
	1908-09	36,794	6,56,027	39,57,355	2,51,48,833	19,65,136	45,32,887	29,904	5,42,78,237
	1909-10	30,981	7,08,042	39,99,704	2,50,80,616	20,80,640	37,35,348	26,114	5,19,47,450
	1910-11	61,906	6,13,209	41,92,222	2,42,94,198	..	39,62,247	..	5,07,83,562
	1911-12	96,566	7,29,624	43,44,523	2,66,77,192	..	40,83,488	..	5,36,38,542

(a) Includes R2,196 added by Accountant-General

PORT TRUSTS

[TABLES 1 TO 3, PAGES 54 TO 56]

(Compiled from the Annual Administration Reports of the Commissioners of the Ports of Calcutta, Bombay, Madras, Karáchi, Rangoon, and Chittagong)

The administration of the affairs of the larger ports is vested by law in bodies specially constituted for the purpose. They have wide powers, but their proceedings are subject in a greater degree than those of municipal bodies to the control of Government. Except in Calcutta, the elected members are fewer in number than the nominated members. At all the ports the European members constitute the majority and the Board for Rangoon consists wholly of European members.

The income and expenditure of the six ports managed by Trusts (Aden is excluded from the tables) amounted last year to R619·85 lakhs, against R593·07 lakhs in 1910-11, of which 70 per cent stands against Calcutta and Bombay, this proportion corresponding fairly to the proportion of the maritime trade which centres in those two ports. Both income and expenditure have increased in the case of Calcutta in the ten years ending 1911-12 (excepting a small set-back in income in the year 1909-10) at a far more rapid rate than in the case of other ports, the increase being due partly to expansion of trade and partly to the additional expenditure entailed by the construction of the docks and the imposition of additional charges to meet that expenditure.

The capital debt of the Trusts at the end of 1911-12 was about R2,492 lakhs, against R2,396·7 lakhs in 1910-11, of which nearly 78 per cent represented the debt of Calcutta and Bombay.

PORT TRUSTS

No. 1

STATEMENT of the CONSTITUTION, INCOME, EXPENDITURE, and DEBT of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARACHI, RANGOON, and CHITTAGONG, in each year from 1902-03 to 1911-12

		Number of members	Classification of Members						Income	Expenditure	Capital debt
			Nominated	Elected	Official	Non-official	Europeans	Indians			
Calcutta	1902-03	15	7	8	6	9	12	3	77,34,261	72,70,468	4,70,11,162
	1903-04	15	7	8	6	9	12	3	79,65,376	76,75,562	5,00,67,482
	1904-05	15	7	8	6	9	12	3	88,86,726	82,32,754	4,98,10,320
	1905-06	15	7	8	7	8	13	2	89,55,395	86,64,987	5,30,41,456
	1906-07	16	7	9	5	11	14	2	1,00,08,737	98,90,809	6,33,54,757
	1907-08	16	7	9	6	10	14	2	1,09,57,142	1,07,84,105	7,06,50,465
	1908-09	16	7	9	6	10	14	2	1,20,16,630	1,19,78,154	6,77,01,988
	1909-10	18	9	9	6	12	16	2	1,18,36,518	1,19,97,364	8,34,90,302
	1910-11	18	7	11	7	11	16	2	1,28,26,171	1,28,23,770	8,43,36,876
	1911-12	18	8	10	8	10	16	2	1,35,71,893	1,33,20,425	8,45,39,050
Bombay	1902-03	13	8	5	5	8	10	3	60,14,846	55,96,890	5,59,14,159
	1903-04								64,94,129	57,51,007	5,75,02,907
	1904-05								66,57,630	59,12,047	6,11,51,013
	1905-06								70,79,902	61,61,964	6,46,45,058
	1906-07								74,22,539	63,80,669	6,67,30,637
	1907-08								71,32,440	66,52,282	7,11,16,172
	1908-09								71,08,952	70,28,211	7,85,82,487
	1909-10	14	9	5	4	10	11	3	76,02,187	72,02,139	9,00,76,789
	1910-11	16	10	6	6	10	11	5	83,81,060	72,56,164	10,31,73,904
	1911-12	16	9	7	6	10	11	5	88,52,638	77,30,419	11,06,73,237
Madras	1902-03	12	6	6	3	9	9	3	7,59,895	10,01,132	41,56,053
	1903-04	12	7	5	4	8	9	3	8,53,293	8,55,950	41,46,053
	1904-05	12	7	5	4	8	9	3	10,67,482	11,73,903	40,50,001
	1905-06	12	7	5	4	8	9	3	8,72,822	8,42,173	40,25,778
	1906-07	12	7	5	5	7	9	3	9,68,391	9,42,987	42,35,383
	1907-08	12	7	5	5	7	9	3	10,52,018	15,37,903	53,40,776
	1908-09	12	7	5	4	8	9	3	13,49,756	13,74,731	65,74,351
	1909-10	12	7	5	4	8	9	3	13,53,221	14,38,319	78,26,035
	1910-11	12	7	5	4	8	9	3	17,58,710	17,50,585	83,75,751
	1911-12	12	7	5	4	8	9	3	17,43,660	16,42,362	83,83,952
Karáchi	1902-03	11	6	5	4	7	9	2	16,20,116	14,30,743	53,06,741
	1903-04	11	6	5	4	7	9	2	20,32,586	15,25,486	56,83,150
	1904-05	11	6	5	4	7	9	2	29,53,437	19,14,739	66,06,665
	1905-06	11	6	5	4	7	9	2	24,43,070	20,76,088	76,27,154
	1906-07	11	6	5	4	7	9	2	29,19,793	24,71,524	81,44,147
	1907-08	11	6	5	4	7	9	2	32,04,985	29,72,095	94,58,465
	1908-09	11	6	5	4	7	9	2	26,24,156	31,97,407	1,12,94,025
	1909-10	11	6	5	4	7	9	2	33,61,540	29,19,185	1,47,75,970
	1910-11	11	6	5	4	7	9	2	37,68,196	32,63,746	1,86,69,127
	1911-12	11	6	5	6	5	9	2	42,62,804	30,33,178	1,95,68,332
Rangoon	1902-03	12	12	..	6	6	12	..	15,49,780	14,36,399	2,44,041
	1903-04	10	10	..	6	4	10	..	16,99,591	14,96,363	11,94,041
	1904-05	10	10	..	6	4	10	..	22,00,781	15,84,759	31,44,041
	1905-06	10	7	3	6	4	10	..	19,13,146	22,90,202	58,24,041
	1906-07	12	8	4	7	5	12	..	20,32,828	20,04,966	1,08,74,041
	1907-08	13	8	5	5	8	13	..	23,87,062	22,91,447	1,32,56,041
	1908-09	13	8	5	5	8	13	..	28,86,166	29,29,033	2,07,12,000
	1909-10	13	8	5	5	8	13	..	29,31,263	33,45,343	2,39,12,000
	1910-11	13	8	5	5	8	13	..	34,66,482	34,57,623	2,45,12,000
	1911-12	11	8	3	6	5	11	..	36,63,242	37,07,085	2,54,62,000
Chittagong	1902-03	9	9	..	3	6	7	2	84,330	96,881	1,35,305
	1903-04	9	9	..	3	6	7	2	1,33,552	80,854	24,597
	1904-05	9	9	..	3	6	7	2	1,28,951	78,975	23,168
	1905-06	9	6	3	5	4	8	1	1,26,976	1,52,174	..
	1906-07	9	6	3	4	5	9	..	1,89,543	1,30,327	..
	1907-08	9	6	3	4	5	9	..	2,21,147	3,15,929	2,93,000
	1908-09	9	6	3	4	5	8	1	1,91,160	1,72,615	5,11,072
	1909-10	9	6	3	4	5	8	1	1,31,071	1,97,388	6,77,851
	1910-11	9	6	3	5	4	8	1	4,11,872	1,42,308	6,06,632
	1911-12	9	6	3	5	4	8	1	2,79,569	1,77,429	5,94,725
Total	1902-03	72	48	24	27	45	59	13	1,77,63,228	1,68,32,513	11,27,67,461
	1903-04	70	47	23	28	42	57	13	1,91,78,527	1,73,85,222	11,86,28,230
	1904-05	70	47	23	28	42	57	13	2,18,95,007	1,88,97,177	12,47,85,208
	1905-06	70	41	29	31	39	59	11	2,13,91,311	2,01,87,588	13,54,63,487
	1906-07	73	42	31	30	43	63	10	2,35,41,831	2,18,21,282	15,33,39,265
	1907-08	74	42	32	29	45	64	10	2,49,54,794	2,45,53,761	17,01,14,919
	1908-09	74	42	32	28	46	63	11	2,61,76,520	2,66,80,131	18,53,75,923
	1909-10	77	45	32	27	50	66	11	2,72,15,800	2,70,99,738	22,07,58,947
	1910-11	79	44	35	31	48	66	13	3,06,12,491	2,86,94,96	3,96,74,290
	1911-12	77	44	33	35	42	64	13	3,23,73,806	2,96,10,898	24,92,21,296

No. 2

INCOME (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARÁCHI, RANGOON, and CHITTAGONG, in each year from 1902-03 to 1911-12

Heads of Revenue	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12
Calcutta										
Fees and charges at wharves and jetties	20,83,054	19,01,984	19,35,279	20,26,455	21,47,587	23,37,656	21,81,231	22,33,223	22,61,796	25,33,074
Receipts from docks	21,04,541	23,15,937	25,66,565	24,48,554	27,18,960	30,19,337	32,61,456	30,44,784	32,56,061	35,29,251
Port dues	6,26,994	6,06,238	6,45,935	6,58,180	7,00,824	6,95,329	6,99,246	7,04,402	7,40,255	7,79,078
Rents	5,90,383	6,59,243	7,76,026	7,45,498	9,29,037	11,13,462	12,97,398	15,19,560	16,97,041	18,44,107
Other sources (including special toll)	23,29,289	24,81,974	29,62,921	30,76,708	35,12,329	37,91,358	45,77,299	43,34,549	48,71,018	48,86,383
Total	77,34,261	79,65,376	88,86,726	89,55,395	1,00,08,737	1,09,57,142	1,20,16,630	1,18,36,518	1,28,26,171	1,35,71,893
Bombay										
Dock and wharfage fees and dues	30,66,764	33,87,332	33,85,730	36,35,473	36,58,176	31,40,647	29,62,058	33,79,339	37,83,698	39,50,920
Port dues	1,61,702	1,73,523	1,85,010	1,98,446	2,03,187	1,67,509	1,60,977	1,79,901	1,85,717	2,14,778
Rents	13,65,647	14,39,492	14,65,998	14,89,981	16,34,579	18,27,438	18,06,060	17,75,877	19,34,688	20,14,284
Pilotage	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726	4,53,835	4,53,399
Other sources	12,18,091	12,76,209	13,95,677	15,18,279	16,82,897	17,71,069	17,57,869	18,33,344	20,23,122	22,19,257
Total	60,14,846	64,94,129	66,57,630	70,79,902	74,22,539	71,32,440	71,08,952	76,02,187	83,81,060	88,52,638
Madras										
Harbour receipts	6,74,962	6,74,769	7,12,535	7,87,647	8,63,836	9,68,862	10,35,400	9,77,098	9,73,663	9,63,789
Contributions from port funds	20,000	20,000	2,10,000	...	20,000	...	70,000	40,000	43,200	35,000
Other sources	64,933	1,58,524	1,44,947	85,175	84,555	83,156	2,44,356	3,36,123	7,41,847	7,44,871
Total	7,59,895	8,53,293	10,67,482	8,72,822	9,68,391	10,52,018	13,49,756	13,53,221	17,58,710	17,43,660
Karáchi										
Tolls and charges	10,28,694	13,25,789	20,36,711	16,20,592	19,72,663	20,93,969	16,49,439	22,67,221	22,05,664	25,86,240
Port dues	1,12,275	1,42,235	2,09,538	1,77,086	1,89,587	2,12,225	1,77,027	2,18,004	2,20,069	2,49,012
Rents	64,273	68,768	77,262	81,136	97,087	1,12,626	1,20,981	1,49,164	2,56,479	1,41,625
Pilotage	1,20,041	1,58,193	2,07,746	1,73,512	1,90,907	2,16,361	1,57,425	1,85,996	1,83,176	1,98,371
Other sources	2,94,833	3,37,601	4,22,180	3,90,744	4,69,549	5,69,804	5,19,264	5,41,155	9,02,808	10,87,556
Total	16,20,116	20,32,586	29,53,437	24,43,070	29,19,793	32,04,985	26,24,156	33,61,540	37,68,196	42,62,804
Rangoon										
Landing, shipping, and wharfage fees	7,16,820	8,44,971	11,65,907	10,06,675	10,67,096	11,96,495	13,40,235	13,17,458	14,64,293	14,28,654
Port dues	2,30,015	2,41,363	2,67,847	2,72,040	2,78,466	2,90,329	2,63,423	2,83,108	2,91,862	2,87,224
Rents	1,38,437	1,44,541	1,67,855	2,06,811	2,31,212	2,91,867	3,70,396	4,16,873	5,26,588	5,46,114
Other sources	4,64,508	4,68,716	5,99,172	4,27,620	4,56,054	6,08,371	9,12,112	9,13,824	11,83,734	14,01,250
Total	15,49,780	16,99,591	22,00,781	19,13,146	20,32,828	23,87,062	28,86,166	29,31,263	34,66,482	36,63,242
Chittagong										
Port dues	37,239	48,848	49,233	48,746	65,613	65,244	63,295	54,793	42,987	59,434
Rents	1,463	1,470	711	1,921	1,834	1,192	1,561	1,198	1,631	3,219
Other sources	45,628	83,234	79,007	76,309	1,22,096	1,54,711	1,26,304	75,080	3,67,254*	2,16,916
Total	84,330	1,33,552	1,28,951	1,26,976	1,89,543	2,21,147	1,91,160	1,31,071	4,11,872*	2,79,569

* Include R2,76,944 being special receipts on account of the sale proceeds of 150 railway wagons, and of S. L. Surma and two steel barges

No. 3

EXPENDITURE (in rupees) of the COMMISSIONERS for the PORTS of CALCUTTA, BOMBAY, MADRAS, KARACHI, RANGOON, and CHITTAGONG, in each year from 1902-03 to 1911-12

Heads of Expenditure	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12
Calcutta										
Administration and establishment	17,32,884	18,55,870	19,40,056	20,56,396	22,48,556	24,74,588	25,88,365	26,61,646	28,23,305	28,83,629
Works and repairs	7,87,725	7,56,777	8,46,070	9,40,189	11,97,218	10,66,914	12,36,721	8,28,015	7,62,071	9,01,7[illegible]
Interest and sinking fund on loans	24,29,922	25,27,733	26,25,544	27,88,518	32,47,914	36,52,310	42,31,082	45,46,964	50,73,734	54,17,300
Other charges	23,19,937	25,35,182	28,21,084	28,79,884	31,97,121	35,90,293	39,21,966	39,60,739	41,64,660	41,17,789
Total	72,70,468	76,75,562	82,32,754	86,64,987	98,90,809	1,07,84,105	1,19,78,134	1,19,97,364	1,28,23,770	1,33,20,425
Bombay										
Administration and establishment	8,91,126	9,93,405	10,00,801	10,25,935	10,60,545	11,92,944	12,19,386	13,75,283	13,94,313	15,38,673
Works, stores, and repairs	8,00,891	6,65,983	7,15,579	7,98,025	8,03,306	11,16,555	10,93,804	12,34,635	13,66,724	12,32,766
Interest and sinking fund on loans	25,55,169	26,15,198	27,35,742	27,92,109	28,31,331	29,02,778	29,31,190	29,52,090	30,18,260	31,80,40[illegible]
Pilotage	2,02,642	2,17,573	2,25,215	2,37,723	2,43,700	2,25,777	4,21,988	4,33,726	2,65,463	2,44,179
Other charges	11,47,062	12,58,848	12,34,710	13,08,172	14,41,787	12,14,228	13,61,843	12,06,405	12,11,404	15,34,392
Total	55,96,890	57,51,007	59,12,047	61,61,964	63,80,669	66,52,282	70,28,211	72,02,139	72,56,164	77,30,419
Madras										
Administration and establishment	63,643	83,815	89,739	1,01,315	86,065	94,488	98,456	1,03,355	1,16,049	1,17,786
Works and repairs	1,87,261	43,271	90,893	1,49,082	80,883	1,99,106	1,45,769	2,25,824*	2,07,164	1,82,906
Porterage	1,51,488	1,47,177	1,48,713	1,66,560	1,61,217	1,93,994	2,12,485	1,50,149*	1,25,297	1,12,990
Interest and sinking fund on loans	5,73,175	1,77,738	2,61,918	2,72,936	2,05,250	2,36,116	2,80,648	3,25,772	3,66,589	3,86,410
Other charges	25,565	4,03,949	5,82,640	1,52,280	4,09,572	8,14,199	6,37,373	6,33,219*	9,35,486	8,42,270
Total	10,01,132	8,55,950	11,73,903	8,42,173	9,42,987	15,37,903	13,74,731	14,38,319	17,50,585	16,42,362
Karachi										
Administration and establishment	1,78,642	1,85,900	1,87,142	1,93,756	1,94,068	2,11,526	2,34,489	2,44,708	2,76,702	2,98,443
Works, stores, and repairs	3,40,219	2,72,156	4,50,158	3,65,246	7,07,284	7,85,780	9,67,501	4,19,608	2,66,876	1,81,275
Interest and sinking fund on loans	3,96,279	3,71,770	3,90,014	4,60,355	5,29,103	5,79,853	6,96,723	7,89,364	9,77,092	11,35,937
Pilotage	77,796	78,070	81,803	90,869	1,02,161	1,12,069	1,36,624	1,37,898	1,32,921	1,41,647
Other charges	4,37,807	6,17,590	8,05,622	9,65,862	9,38,908	12,82,867	11,72,070	13,27,607	16,10,155	12,75,876
Total	14,30,743	15,25,486	19,14,739	20,76,088	24,71,524	29,72,095	31,97,407	29,19,185	32,63,746	30,33,178
Rangoon										
Administration and establishment	6,73,201	3,97,608	4,10,308	3,79,676	3,74,459	5,53,800	5,93,362	6,84,015	8,14,818	8,30,013
Works and repairs	4,64,076	5,14,483	5,55,951	6,89,288	6,31,154	3,65,060	3,08,301	4,83,762	3,98,541	10,74,632
Interest and sinking fund on loans	64,702	62,202	1,24,575	2,52,783	4,30,649	6,98,319	9,21,507	12,78,688	13,90,578	15,86,492
Other charges	5,34,420	5,22,070	4,93,925	9,68,455	5,68,704	6,74,262	11,05,863	8,98,878	8,53,686	2,15,948
Total	14,36,399	14,96,363	15,84,759	22,90,202	20,04,966	22,91,447	29,29,033	33,45,343	34,57,623	37,07,085
Chittagong										
Administration and establishment	29,956	30,979	33,843	45,753	51,934	59,756	61,381	63,718	66,802	82,095
Works and repairs	20,683	14,689	29,120	58,107	68,695	2,19,688	83,697	74,155	9,090	35,581
Interest and sinking fund on loans	23,815	26,966	2,520	--	--	--	--	21,180	25,701	24,265
Other charges	22,427	8,220	13,492	48,314	9,698	36,485	27,567	38,335	40,715	35,488
Total	96,881	80,854	78,975	1,52,174	1,30,327	3,15,929	1,72,615	1,97,388	1,42,308	1,77,429

* Variations are due to the fact that with effect from 1909-10 the head "Works and repairs" includes (1) expenditure for "water for ships" which was formerly included under the head "other charges," and (2) expenditure for "Locomotive working" and "Power cranes" formerly included under the head "Porterage."

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